

Tashbar of Manchester

England & Wales · Charity number 1039253

Details

Other names TALMUD TORAH TASHBAR

Status Registered

Legal form Trust

Registered 1994-07-06

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

Contact

Address 17 Stanley Road
Salford
M7 4EG

Phone 01617402993

Activities

Objects: THE FURTHERANCE OF AUTHENTIC JEWISH RELIGIOUS EDUCATION

Activities: Providing recreational and leisure time activity in the interests of social welfare for young people who have need by reason of their youth, disability or social and economic circumstances with a view to improving the conditions of life of such persons. The furtherance of authentic Jewish religious education.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training
- **Who:** Children/young People

Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£334,773	£339,895	-	-
2024-03-31	£252,547	£248,420	-	-
2023-03-31	£216,742	£179,824	-	-
2022-03-31	£88,723	£148,009	-	-
2021-03-31	£70,106	£8,005	-	-

Trustees

Name	Role	Appointed
Anthony Julian Mark Pinczewski		2019-12-19
Yossi rosenbaum		2013-12-04
Yvette Rosenbaum		2015-04-01

Tashbar of Manchester

England & Wales - Charity number 1039253

Accounts

The Charity Registration Number is :- 1039253

Tashbar Of Manchester

Report and Accounts

31 March 2025

Tashbar Of Manchester

Report and accounts for the year ended 31 March 2025

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Tashbar Of Manchester Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Tashbar Of Manchester

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1039253

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 09 June 1994

The trustees are all individuals.

The principal operating address, and telephone number of the charity are:-

17 Stanley Road
Salford,
Manchester, M7 4EG
Telephone 0161 740 2993

The Trustees in office on the date the report was approved were:-

Mr Y Rosenbaum
Mrs Y Rosenbaum

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The furtherance of authentic Jewish religious education.

The main activities undertaken in relation to those purposes during the year.

During the year, the charity continued its activities of supporting a local private school which is voluntary aided and does not itself have sufficient resources to provide a Jewish religious education. Some of these funds were earmarked specifically to benefit children with disabilities and learning difficulties to provide recreational and leisure time as well as assisted learning.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, the charity continued its activities for the public benefit by donating funds in support of a local private school which is voluntary aided and does not itself have the resources to provide a Jewish religious education without external funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity was able to donate a significant amount of funds to a local school, as shown in the accounts. The trustees would like to place on record their appreciation to all donors which enabled these grants.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pupils of the school have benefitted from a quality religious education and extra-curricular activities.

The degree to which the achievements and performance during the year have benefited wider society.

Society have benefitted from the activities of this charity, as students are being educated about the need for each person to make a positive contribution to society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are recruited and appointed as and when needed, from the community the charity serves, in line with their skills and experiences.

Bankers

Lloyds TSB Bank, 82 King Street, Manchester, M2 4WQ

Accountants

Levensons Ltd, Rico House, George Street, Prestwich, M25 9WS

Tashbar Of Manchester
Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net (expenditure)/income	(5,122)	4,127
Unrestricted Revenue Funds available for the general purposes of the charity	66,163	71,285
Total Funds	66,163	71,285

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity has continued supporting the school, in line with the donations received. Overheads have been kept low, and consist only of professional fees paid to prepare and examine these accounts.

Policies on reserves.

The trustees consider that adequate reserves amount to 3 months expenditure, as this would be sufficient time for any interruptions to cash flows or donation lapses. Grants have been distributed in line with available funds, keeping reserves close to the required level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 January 2026.

Mrs Y Rosenbaum
Trustee

Tashbar Of Manchester

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report on the financial statements of the charity on pages 7 to 22 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Tashbar Of Manchester

Independent Examiner's Statement, Report and Opinion

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson FCCA - Independent Examiner
Rico House
George Street
Prestwich
Manchester
M25 9WS

This report was signed on 25 January 2026

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	334,773	-	334,773	252,547
Expenditure on:					
Charitable activities	B2	339,895	-	339,895	248,420
Total expenditure	B	339,895	-	339,895	248,420
Net (expenditure)/income for the year		(5,122)	-	(5,122)	4,127
Net income after transfers	A-B-C	(5,122)	-	(5,122)	4,127
Net movement in funds		(5,122)	-	(5,122)	4,127
Reconciliation of funds:-					
	E				
Total funds brought forward		71,285	-	71,285	67,158
Total funds carried forward		66,163	-	66,163	71,285

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £
Income & Endowments from:				
Donations & Legacies	A1	102,459	-	252,547
Total income	A	102,459	-	252,547
Expenditure on:				
Charitable activities	B2	150,216	-	248,420
Total expenditure	B	150,216	-	248,420

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2025

Net gains on investments	B4	-	-	-
Net income for the year		(47,757)	-	4,127
Net income after transfers		<u>(47,757)</u>	-	<u>4,127</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(47,757)</u>	-	<u>4,127</u>
Reconciliation of funds:-	E			
Total funds brought forward		67,158	-	67,158
Total funds carried forward		<u>19,401</u>	-	<u>71,285</u>

All activities derive from continuing operations

Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	(5,122)	4,127
Net resources available to fund charitable activities	<u>(5,122)</u>	<u>4,127</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	71,285	-	71,285	67,158
Recognised gains and losses before transfers	(5,122)	-	(5,122)	4,127
	<u>66,163</u>	-	<u>66,163</u>	<u>71,285</u>
Closing revenue funds	<u>66,163</u>	-	<u>66,163</u>	<u>71,285</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	66,163	-	66,163	71,285

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2025

Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	334,773	252,547
Investment income		
Gross income in the year before exceptional items	334,773	252,547
Gross income in the year including exceptional items	334,773	252,547
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	339,895	248,420
Governance costs	-	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	339,895	248,420
Net income before tax in the financial year	(5,122)	4,127
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(5,122)	4,127
Retained surplus for the financial year	(5,122)	4,127

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Current assets		B		
Debtors		B2	-	-
Investments held as current assets		B3	-	-
Cash at bank and in hand		B4	66,163	71,285
Total current assets			<u>66,163</u>	<u>71,285</u>
Creditors: amounts falling due within one year	5	C1	<u>-</u>	<u>-</u>
Net current assets			66,163	71,285
The total net assets of the charity			<u>66,163</u>	<u>71,285</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3	66,163	71,285
Designated Funds				
Total charity funds			<u>66,163</u>	<u>71,285</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs Y Rosenbaum

Trustee

Approved by the board of trustees on 25 January 2026

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester

Cash Flow Statement for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash (used in)/provided by operating activities as shown below	A <u>(5,122)</u>	<u>2,927</u>
Cash flows from financing activities	-	-
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash (used in)/provided by all activities	A+B+C <u>(5,122)</u>	<u>2,927</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2025	(5,122)	2,927
Cash and cash equivalents at 1 April 2024	71,285	71,409
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>66,163</u>	<u>74,336</u>
Reconciliation of net (expenditure)/income to net cash flow from operating activities		
Net (expenditure)/income as shown in the Statement of Financial Activities	(5,122)	4,127
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Decrease in creditors, excluding loans	-	(1,200)
Net cash (used in)/provided by operating activities	A <u>(5,122)</u>	<u>2,927</u>
Analysis of cash and cash equivalents		
	2025 £	2024 £
Cash in hand at for the year ended 31 March 2025	66,163	71,285
Total cash and cash equivalents	<u>66,163</u>	<u>71,285</u>

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risks facing this charity are loss of donors and bank fraud.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures, as deemed fit.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Revaluation of tangible fixed assets

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The company operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	-	-

6 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	71,285	67,158
(Loss)/surplus after tax for the year	(5,122)	4,127
At 31 March 2025	66,163	71,285

7 No related party transactions

There were no transactions with related parties in the year.

8 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	66,163	-	-	66,163
Current Liabilities	-	-	-	-
	66,163	-	-	66,163

At 1 April 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	71,285	-	-	71,285
Current Liabilities	-	-	-	-
	71,285	-	-	71,285

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2025

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 10 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	71,285	(5,122)	-	66,163
Total unrestricted and designated funds	71,285	(5,122)	-	66,163
Total charity funds	71,285	(5,122)	-	66,163

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	334,773	(339,895)	-	(5,122)
	334,773	(339,895)	-	(5,122)

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Designated Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve This fund represents the restricted surplus arising on the revaluation of the charity's assets.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Tashbar Of Manchester

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Sundry Donations	334,773	-	334,773	252,547
Total donations and gifts from individuals	334,773	-	334,773	252,547
Total Donations and Legacies A1	334,773	-	334,773	252,547

14 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Grants made to organisations	285,543	-	285,543	248,420
Fundraising costs	54,352	-	54,352	-
Total grantmaking costs B2c	339,895	-	339,895	248,420

Tashbar Of Manchester

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Tashbar Academy	285,543	-	285,543	248,420
	285,543	-	285,543	248,420

Grants are provided to Tashbar Academy to fund the teaching of religious subjects.

15 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	-	-	-	-
Total governance costs	-	-	-	-

16 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total grantmaking costs	B2c	339,895	-	339,895	248,420
Total governance costs	B2e	-	-	-	-
Total charitable expenditure	B2	339,895	-	339,895	248,420

Tashbar Of Manchester

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classified by activity and not by conventional nominal descriptions.

17 Analysis of income by activity

	SOFA ref	2025 £	2024 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	334,773	252,547
Categories of income			
Income from exchange transactions		334,773	252,547

18 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable grants					
Grantmaking costs	-	-	285,543	285,543	150,216
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Charitable grants	-	-	285,543	285,543	150,216
Total governance costs as detailed in Note 15	-	-	-	-	-
Total charitable expenditure	-	-	285,543	285,543	248,420

The basis of allocation of costs between activities is described under accounting policies.

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 16

Tashbar Of Manchester

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading	-	-	-	-	-

Summary of grant making by activity

	Grants to institutions 2025 £	Grants to individuals 2025 £	Support costs 2025 £	Total 2025 £	Total 2024 £
Charitable grants	285,543	-	-	285,543	248,420
	<u>285,543</u>	<u>-</u>	<u>-</u>	<u>285,543</u>	<u>248,420</u>

Fuller details of grants made and related costs, including support costs, are shown in note 14.

19 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 15	-	-

Tashbar of Manchester

England & Wales - Charity number 1039253

Accounts

The Charity Registration Number is :- 1039253

Tashbar Of Manchester

Report and Accounts

31 March 2024

Tashbar Of Manchester

Report and accounts for the year ended 31 March 2024

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Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Tashbar Of Manchester

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1039253

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 09 June 1994

The trustees are all individuals.

The principal operating address, and telephone number of the charity are:-

17 Stanley Road
Salford,
Manchester, M7 4EG
Telephone 0161 740 2993

The Trustees in office on the date the report was approved were:-

Mr Y Rosenbaum
Mrs Y Rosenbaum

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The furtherance of authentic Jewish religious education.

The main activities undertaken in relation to those purposes during the year.

During the year, the charity continued its activities of supporting a local private school which is voluntary aided and does not itself have sufficient resources to provide a Jewish religious education. Some of these funds were earmarked specifically to benefit children with disabilities and learning difficulties to provide recreational and leisure time as well as assisted learning.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, the charity continued its activities for the public benefit by donating funds in support of a local private school which is voluntary aided and does not itself have the resources to provide a Jewish religious education without external funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity was able to cancel its loan and donate a significant amount of funds to a local school, as shown in the accounts.

The trustees would like to place on record their appreciation to all donors which enabled these grants.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pupils of the school have benefitted from a quality religious education.

The degree to which the achievements and performance during the year have benefited wider society.

Society have benefitted from the activities of this charity, as students are being educated about the need for each person to make a positive contribution to society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are recruited and appointed as and when needed, from the community the charity serves, in line with their skills and experiences.

Bankers

Lloyds TSB Bank, 82 King Street, Manchester, M2 4WQ

Accountants

Levensons Ltd, Rico House, George Street, Prestwich, M25 9WS

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2024

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	4,127	36,918
Unrestricted Revenue Funds available for the general purposes of the charity	71,285	67,158
Total Funds	71,285	67,158

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity has continued supporting the school, in line with the donations received. Overheads have been kept low, and consist only of professional fees paid to prepare and examine these accounts.

Policies on reserves.

The trustees consider that adequate reserves amount to 3 months expenditure, as this would be sufficient time for any interruptions to cash flows or donation lapses. Grants have been distributed in line with available funds, keeping reserves close to the required level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 26 January 2025.

Mrs Y Rosenbaum
Trustee

Tashbar Of Manchester

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report on the financial statements of the charity on pages 7 to 22 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Tashbar Of Manchester

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson - Independent Examiner

Rico House
George Street
Prestwich
Manchester
M25 9WS

This report was signed on 26 January 2025

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	252,547	-	252,547	216,742
Expenditure on:					
Charitable activities	B2	248,420	-	248,420	179,824
Total expenditure	B	248,420	-	248,420	179,824
Net income for the year		4,127	-	4,127	36,918
Net income after transfers	A-B-C	4,127	-	4,127	36,918
Net movement in funds		4,127	-	4,127	36,918
Reconciliation of funds:-					
	E				
Total funds brought forward		67,158	-	67,158	30,240
Total funds carried forward		71,285	-	71,285	67,158

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £
Income & Endowments from:				
Donations & Legacies	A1	102,459	-	216,742
Total income	A	102,459	-	216,742
Expenditure on:				
Charitable activities	B2	150,216	-	179,824
Total expenditure	B	150,216	-	179,824

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2024

Net gains on investments	B4	-	-	-
Net income for the year		(47,757)	-	36,918
Net income after transfers		<u>(47,757)</u>	-	<u>36,918</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(47,757)</u>	-	<u>36,918</u>
Reconciliation of funds:-	E			
Total funds brought forward		30,240	-	30,240
Total funds carried forward		<u>(17,517)</u>	-	<u>67,158</u>

All activities derive from continuing operations

Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	4,127	36,918
Net resources available to fund charitable activities	<u>4,127</u>	<u>36,918</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	67,158	-	67,158	30,240
Recognised gains and losses before transfers	4,127	-	4,127	36,918
	<u>71,285</u>	-	<u>71,285</u>	<u>67,158</u>
Closing revenue funds	<u>71,285</u>	-	<u>71,285</u>	<u>67,158</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	71,285	-	71,285	67,158

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2024

Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	252,547	216,742
Investment income		
Gross income in the year before exceptional items	252,547	216,742
Gross income in the year including exceptional items	252,547	216,742
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	248,420	179,824
Governance costs	-	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	248,420	179,824
Net income before tax in the financial year	4,127	36,918
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	4,127	36,918
Retained surplus for the financial year	4,127	36,918

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester - Balance Sheet as at 31 March 2024

	SORP		2024	2023
	Note	Ref	£	£
Current assets		B		
Debtors		B2	-	-
Investments held as current assets		B3	-	-
Cash at bank and in hand		B4	71,285	67,158
Total current assets			<u>71,285</u>	<u>67,158</u>
Creditors: amounts falling due within one year	5	C1	<u>-</u>	<u>-</u>
Net current assets			71,285	67,158
The total net assets of the charity			<u>71,285</u>	<u>67,158</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3	71,285	67,158
Designated Funds				
Total charity funds			<u>71,285</u>	<u>67,158</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs Y Rosenbaum

Trustee

Approved by the board of trustees on 26 January 2025

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester

Cash Flow Statement for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>4,127</u>	<u>35,718</u>
Cash flows from financing activities		
	-	-
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>4,127</u>	<u>35,718</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2024	4,127	35,718
Cash and cash equivalents at 1 April 2023	67,158	71,409
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>71,285</u>	<u>107,127</u>
Reconciliation of net income to net cash flow from operating activities		
Net income as shown in the Statement of Financial Activities	4,127	36,918
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Decrease in creditors, excluding loans	-	(1,200)
Net cash provided by operating activities	A <u>4,127</u>	<u>35,718</u>
Analysis of cash and cash equivalents		
	2024 £	2023 £
Cash in hand at for the year ended 31 March 2024	71,285	67,158
Total cash and cash equivalents	<u>71,285</u>	<u>67,158</u>

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risks facing this charity are loss of donors and bank fraud.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures, as deemed fit.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Revaluation of tangible fixed assets

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The company operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	-	-

6 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	67,158	30,240
Surplus after tax for the year	4,127	36,918
At 31 March 2024	71,285	67,158

7 No related party transactions

There were no transactions with related parties in the year.

8 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	71,285	-	-	71,285
Current Liabilities	-	-	-	-
	71,285	-	-	71,285

At 1 April 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	67,158	-	-	67,158
Current Liabilities	-	-	-	-
	67,158	-	-	67,158

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2024

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 10 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	67,158	4,127	-	71,285
Total unrestricted and designated funds	67,158	4,127	-	71,285
Total charity funds	67,158	4,127	-	71,285

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	252,547	(248,420)	-	4,127
	252,547	(248,420)	-	4,127

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Tashbar Of Manchester

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts from individuals				
Sundry Donations	252,547	-	252,547	216,742
Total donations and gifts from individuals	252,547	-	252,547	216,742
Total Donations and Legacies A1	252,547	-	252,547	216,742

14 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Grants made to organisations	248,420	-	248,420	179,824
Total grantmaking costs B2c	248,420	-	248,420	179,824

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Tashbar Academy	248,420	-	248,420	179,824
	248,420	-	248,420	179,824

Grants are provided to Tashbar Academy to fund the teaching of religious subjects.

15 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	-	-	-	-
Total governance costs	-	-	-	-

Tashbar Of Manchester

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

16 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total grantmaking costs	B2c	248,420	-	248,420	179,824
Total governance costs	B2e	-	-	-	-
Total charitable expenditure	B2	248,420	-	248,420	179,824

Tashbar Of Manchester

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classified by activity and not by conventional nominal descriptions.

17 Analysis of income by activity

	SOFA ref	2024 £	2023 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	252,547	216,742
Categories of income			
Income from exchange transactions		252,547	216,742

18 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Charitable grants					
Grantmaking costs	-	-	248,420	248,420	150,216
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Charitable grants	-	-	248,420	248,420	150,216
Total governance costs as detailed in Note 15	-	-	-	-	-
Total charitable expenditure	-	-	248,420	248,420	179,824

The basis of allocation of costs between activities is described under accounting policies.

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 16

Tashbar Of Manchester

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading	-	-	-	-	-

Summary of grant making by activity

	Grants to institutions 2024 £	Grants to individuals 2024 £	Support costs 2024 £	Total 2024 £	Total 2023 £
Charitable grants	248,420	-	-	248,420	179,824
	<u>248,420</u>	<u>-</u>	<u>-</u>	<u>248,420</u>	<u>179,824</u>

Fuller details of grants made and related costs, including support costs, are shown in note 14.

19 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2024 £	Governance costs 2023 £
Other Expenditure - Governance costs as detailed in Note 15	-	-

Tashbar of Manchester

England & Wales - Charity number 1039253

Accounts

The Charity Registration Number is :- 1039253

Tashbar Of Manchester
Report and Accounts
31 March 2023

Tashbar Of Manchester

Report and accounts for the year ended 31 March 2023

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Tashbar Of Manchester Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Tashbar Of Manchester

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1039253

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 09 June 1994

The trustees are all individuals.

The principal operating address, and telephone number of the charity are:-

17 Stanley Road
Salford,
Manchester, M7 4EG
Telephone 0161 740 2993

The Trustees in office on the date the report was approved were:-

Mr Y Rosenbaum
Mrs Y Rosenbaum

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The furtherance of authentic Jewish religious education.

The main activities undertaken in relation to those purposes during the year.

During the year, the charity continued its activities of supporting a local private school which is voluntary aided and does not itself have sufficient resources to provide a Jewish religious education. Some of these funds were earmarked specifically to benefit children with disabilities and learning difficulties to provide recreational and leisure time as well as assisted learning.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, the charity continued its activities for the public benefit by supporting a local private school which is voluntary aided and does not itself have the resources to provide a Jewish religious education without external funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity was able to loan and donate a significant amount of funds to a local school, as shown in the accounts.

The trustees would like to place on record their appreciation to all donors which enabled these grants.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pupils of the school have benefitted from a quality religious education.

The degree to which the achievements and performance during the year have benefited wider society.

Society have benefitted from the activities of this charity, as students are being educated about the need for each person to make a positive contribution to society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are recruited and appointed as and when needed, from the community the charity serves, in line with their skills and experiences.

Bankers

Lloyds TSB Bank, 82 King Street, Manchester, M2 4WQ

Accountants

Levensons Ltd, Rico House, George Street, Prestwich, M25 9WS

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2023

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income/(expenditure)	36,918	(59,286)
Unrestricted Revenue Funds available for the general purposes of the charity	67,157	30,239
Total Funds	67,157	30,239

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity has continued supporting the school, in line with the donations received. Overheads have been kept low, and consist only of professional fees paid to prepare and examine these accounts.

Policies on reserves.

The trustees consider that adequate reserves amount to 3 months expenditure, as this would be sufficient time for any interruptions to cash flows or donation lapses. Grants have been distributed in line with available funds, keeping reserves close to the required level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Tashbar Of Manchester

Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 December 2023.

Mrs Y Rosenbaum
Trustee

Tashbar Of Manchester

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report on the financial statements of the charity on pages 7 to 22 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Tashbar Of Manchester

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson - Independent Examiner

Rico House
George Street
Prestwich
Manchester
M25 9WS

This report was signed on 21 December 2023

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	216,742	-	216,742	88,723
Expenditure on:					
Charitable activities	B2	179,824	-	179,824	148,009
Total expenditure	B	179,824	-	179,824	148,009
Net income/(expenditure) for the year		36,918	-	36,918	(59,286)
Net income after transfers	A-B-C	36,918	-	36,918	(59,286)
Net movement in funds		36,918	-	36,918	(59,286)
Reconciliation of funds:-					
	E				
Total funds brought forward		30,239	-	30,239	89,525
Total funds carried forward		67,157	-	67,157	30,239

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £
Income & Endowments from:				
Donations & Legacies	A1	102,459	-	88,723
Total income	A	102,459	-	88,723
Expenditure on:				
Charitable activities	B2	150,216	-	148,009
Total expenditure	B	150,216	-	148,009

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2023

Net gains on investments	B4	-	-	-
Net expenditure for the year		(47,757)	-	(59,286)
Net income after transfers		(47,757)	-	(59,286)
Other recognised gains/(losses)		-	-	-
Net movement in funds		(47,757)	-	(59,286)
Reconciliation of funds:-	E			
Total funds brought forward		89,525	-	89,525
Total funds carried forward		41,768	-	30,239

All activities derive from continuing operations

Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	36,918	(59,286)
Net resources available to fund charitable activities	36,918	(59,286)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	30,239	-	30,239	89,525
Recognised gains and losses before transfers	36,918	-	36,918	(59,286)
	67,157	-	67,157	30,239
Closing revenue funds	67,157	-	67,157	30,239

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	67,157	-	67,157	30,239

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester - Statement of Financial Activities for the year ended 31 March 2023

Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	216,742	88,723
Investment income		
Gross income in the year before exceptional items	216,742	88,723
Gross income in the year including exceptional items	216,742	88,723
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	179,824	147,709
Governance costs	-	300
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	179,824	148,009
Net income before tax in the financial year	36,918	(59,286)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	36,918	(59,286)
Retained surplus for the financial year	36,918	(59,286)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Debtors		B2	-	-
Investments held as current assets		B3	-	-
Cash at bank and in hand		B4	67,157	30,789
Total current assets			<u>67,157</u>	<u>30,789</u>
Creditors: amounts falling due within one year	5	C1	<u>-</u>	<u>(550)</u>
Net current assets			67,157	30,239
The total net assets of the charity			<u>67,157</u>	<u>30,239</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3	67,157	30,239
Designated Funds				
Total charity funds			<u>67,157</u>	<u>30,239</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs Y Rosenbaum

Trustee

Approved by the board of trustees on 21 December 2023

The notes attached on pages 12 to 22 form an integral part of these accounts.

Tashbar Of Manchester

Cash Flow Statement for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash provided by /(used in) operating activities as shown below	A <u>36,368</u>	<u>(60,486)</u>
Cash flows from financing activities	-	-
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by/(used in) all activities	A+B+C <u>36,368</u>	<u>(60,486)</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2023	36,368	(60,486)
Cash and cash equivalents at 1 April 2022	30,789	71,409
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>67,157</u>	<u>10,923</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) as shown in the Statement of Financial Activities	36,918	(59,286)
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Decrease in creditors, excluding loans	(550)	(1,200)
Net cash provided by /(used in) operating activities	A <u>36,368</u>	<u>(60,486)</u>
Analysis of cash and cash equivalents		
	2023 £	2022 £
Cash in hand at for the year ended 31 March 2023	67,157	30,789
Total cash and cash equivalents	<u>67,157</u>	<u>30,789</u>

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risks facing this charity are loss of donors and bank fraud.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures, as deemed fit.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Revaluation of tangible fixed assets

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The company operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	-	550

6 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	30,239	89,525
Surplus/(loss) after tax for the year	36,918	(59,286)
At 31 March 2023	67,157	30,239

7 No related party transactions

There were no transactions with related parties in the year.

8 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	67,157	-	-	67,157
Current Liabilities	-	-	-	-
	67,157	-	-	67,157

At 1 April 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	30,789	-	-	30,789
Current Liabilities	(550)	-	-	(550)
	30,239	-	-	30,239

Tashbar Of Manchester

Notes to the Accounts for the year ended 31 March 2023

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023 See Note 10	Transfers between funds in 2023 See Note 0	Funds carried forward to 2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	30,239	36,918	-	67,157
Total unrestricted and designated funds	30,239	36,918	-	67,157
Total charity funds	30,239	36,918	-	67,157

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	216,742	(179,824)	-	36,918
	216,742	(179,824)	-	36,918

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Tashbar Of Manchester

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Sundry Donations	216,742	-	216,742	88,723
Total donations and gifts from individuals	216,742	-	216,742	88,723
Total Donations and Legacies A1	216,742	-	216,742	88,723

14 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Grants made to organisations	179,824	-	179,824	147,709
Total grantmaking costs B2c	179,824	-	179,824	147,709

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Tashbar Academy	179,824	-	179,824	147,709
	179,824	-	179,824	147,709

Grants are provided to Tashbar Academy to fund the teaching of religious subjects.

15 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	-	-	-	300
Total governance costs	-	-	-	300

Tashbar Of Manchester

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

16 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total grantmaking costs	B2c	179,824	-	179,824	147,709
Total governance costs	B2e	-	-	-	300
Total charitable expenditure	B2	179,824	-	179,824	148,009

Tashbar Of Manchester

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

This analysis is classified by activity and not by conventional nominal descriptions.

17 Analysis of income by activity

	SOFA ref	2023 £	2022 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	216,742	88,723
Categories of income			
Income from exchange transactions		216,742	88,723

18 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Charitable grants					
Grantmaking costs	-	-	179,824	179,824	150,216
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Charitable grants	-	-	179,824	179,824	150,216
Total governance costs as detailed in Note 15	-	-	-	-	300
Total charitable expenditure	-	-	179,824	179,824	148,309

The basis of allocation of costs between activities is described under accounting policies.

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 16

Tashbar Of Manchester

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading	-	-	-	-	-

Summary of grant making by activity

	Grants to institutions 2023 £	Grants to individuals 2023 £	Support costs 2023 £	Total 2023 £	Total 2022 £
Charitable grants	179,824	-	-	179,824	147,709
	<u>179,824</u>	<u>-</u>	<u>-</u>	<u>179,824</u>	<u>147,709</u>

Fuller details of grants made and related costs, including support costs, are shown in note 14.

19 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2023 £	Governance costs 2022 £
Other Expenditure - Governance costs as detailed in Note 15	-	300

Tashbar of Manchester

England & Wales - Charity number 1039253

Accounts

The Charity Registration Number is :- 1039253

TASHBAR OF MANCHESTER

Report and Accounts

31 March 2022

TASHBAR OF MANCHESTER

Report and accounts for the year ended 31 March 2022

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TASHBAR OF MANCHESTER
Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- TASHBAR OF MANCHESTER

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1039253

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 09 June 1994

The trustees are all individuals.

The principal operating address, and telephone number of the charity are:-

17 Stanley Road
Salford,
Manchester, M7 4EG
Telephone 0161 740 2993

The Trustees in office on the date the report was approved were:-

Mr Y Rosenbaum
Mrs Y Rosenbaum

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

TASHBAR OF MANCHESTER

Trustees' Annual Report for the year ended 31 March 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The furtherance of authentic Jewish religious education.

The main activities undertaken in relation to those purposes during the year.

During the year, the charity continued its activities of supporting a local private school which is voluntary aided and does not itself have sufficient resources to provide a Jewish religious education. Some of these funds were earmarked specifically to benefit children with disabilities and learning difficulties to provide recreational and leisure time as well as assisted learning.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, the charity continued its activities for the public benefit by supporting a local private school which is voluntary aided and does not itself have the resources to provide a Jewish religious education without external funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity was able to loan and donate a significant amount of funds to a local school, as shown in the accounts.

The trustees would like to place on record their appreciation to all donors which enabled these grants.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pupils of the school have benefitted from a quality religious education.

The degree to which the achievements and performance during the year have benefited wider society.

Society have benefitted from the activities of this charity, as students are being educated about the need for each person to make a positive contribution to society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are recruited and appointed as and when needed, from the community the charity serves, in line with their skills and experiences.

Bankers

Lloyds TSB Bank, 82 King Street, Manchester, M2 4WQ

Accountants

Levensons Ltd, Rico House, George Street, Prestwich, M25 9WS

TASHBAR OF MANCHESTER

Trustees' Annual Report for the year ended 31 March 2022

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net (expenditure)/income	<u>(59,286)</u>	<u>62,101</u>
Unrestricted Revenue Funds available for the general purposes of the charity	30,238	89,524
Total Funds	<u>30,238</u>	<u>89,524</u>

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity has continued supporting the school, in line with the donations received. Overheads have been kept low, and consist only of professional fees paid to prepare and examine these accounts.

Policies on reserves.

The trustees consider that adequate reserves amount to 2 months expenditure, as this would be sufficient time for any interruptions to cash flows or donation lapses.

Grants have been distributed in line with available funds, keeping reserves at the required level

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

TASHBAR OF MANCHESTER

Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 26 January 2023.

MRS Y ROSENBAUM
Trustee

TASHBAR OF MANCHESTER

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report on the financial statements of the charity on pages 7 to 22 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

TASHBAR OF MANCHESTER

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;
when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson - Independent Examiner
Rico House
George Street
Prestwich
Manchester
M25 9WS

This report was signed on 26 January 2023

TASHBAR OF MANCHESTER - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	88,723	-	88,723	70,106
Expenditure on:					
Charitable activities	B2	148,009	-	148,009	8,005
Total expenditure	B	148,009	-	148,009	8,005
Net (expenditure)/income for the year		(59,286)	-	(59,286)	62,101
Net income after transfers	A-B-C	(59,286)	-	(59,286)	62,101
Net movement in funds		(59,286)	-	(59,286)	62,101
Reconciliation of funds:-					
	E				
Total funds brought forward		89,524	-	89,524	27,423
Total funds carried forward		30,238	-	30,238	89,524

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £
Income & Endowments from:				
Donations & Legacies	A1	102,459	-	70,106
Total income	A	102,459	-	70,106
Expenditure on:				
Charitable activities	B2	150,216	-	8,005
Total expenditure	B	150,216	-	8,005

TASHBAR OF MANCHESTER - Statement of Financial Activities for the year ended 31 March 2022

Net gains on investments	B4	-	-	-
Net income for the year		(47,757)	-	62,101
Net income after transfers		<u>(47,757)</u>	-	<u>62,101</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(47,757)</u>	-	<u>62,101</u>
Reconciliation of funds:-	E			
Total funds brought forward		27,423	-	27,423
Total funds carried forward		<u>(20,334)</u>	-	<u>89,524</u>

All activities derive from continuing operations

Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	(59,286)	62,101
Net resources available to fund charitable activities	<u>(59,286)</u>	<u>62,101</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	89,524	-	89,524	27,423
Recognised gains and losses before transfers	(59,286)	-	(59,286)	62,101
	30,238	-	30,238	89,524
Closing revenue funds	<u>30,238</u>	-	<u>30,238</u>	<u>89,524</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	30,238	-	30,238	89,524

The notes attached on pages 12 to 22 form an integral part of these accounts.

TASHBAR OF MANCHESTER - Statement of Financial Activities for the year ended 31 March 2022

Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	88,723	70,106
Investment income		
Gross income in the year before exceptional items	88,723	70,106
Gross income in the year including exceptional items	88,723	70,106
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	147,709	7,755
Governance costs	300	250
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	148,009	8,005
Net income before tax in the financial year	(59,286)	62,101
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(59,286)	62,101
Retained surplus for the financial year	(59,286)	62,101

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

TASHBAR OF MANCHESTER - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Current assets		B		
Debtors		B2	-	54,300
Investments held as current assets		B3	-	-
Cash at bank and in hand		B4	30,788	35,474
Total current assets			<u>30,788</u>	<u>89,774</u>
Creditors: amounts falling due within one year	5	C1	<u>(550)</u>	<u>(250)</u>
Net current assets			30,238	89,524
The total net assets of the charity			<u>30,238</u>	<u>89,524</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3	30,238	89,524
Designated Funds				
Total charity funds			<u>30,238</u>	<u>89,524</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MRS Y ROSENBAUM

Trustee

Approved by the board of trustees on 26 January 2023

The notes attached on pages 12 to 22 form an integral part of these accounts.

TASHBAR OF MANCHESTER

Cash Flow Statement for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash (used in)/provided by operating activities as shown below	A <u>(4,686)</u>	<u>60,901</u>
Cash flows from financing activities		
	-	-
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash (used in)/provided by all activities	A+B+C <u>(4,686)</u>	<u>60,901</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2022	(4,686)	60,901
Cash and cash equivalents at 1 April 2021	35,474	71,409
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>30,788</u>	<u>132,310</u>
Reconciliation of net (expenditure)/income to net cash flow from operating activities		
Net (expenditure)/income as shown in the Statement of Financial Activities	(59,286)	62,101
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Increase/(decrease) in creditors, excluding loans	300	(1,200)
Net cash (used in)/provided by operating activities	A <u>(4,686)</u>	<u>60,901</u>
Analysis of cash and cash equivalents		
	2022 £	2021 £
Cash in hand at for the year ended 31 March 2022	30,788	35,474
Total cash and cash equivalents	<u>30,788</u>	<u>35,474</u>

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risks facing this charity are loss of donors and bank fraud.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures, as deemed fit.

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Revaluation of tangible fixed assets

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The company operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	550	250

6 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	89,524	27,423
(Loss)/surplus after tax for the year	(59,286)	62,101
At 31 March 2022	30,238	89,524

7 No related party transactions

There were no transactions with related parties in the year.

8 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	30,788	-	-	30,788
Current Liabilities	(550)	-	-	(550)
	30,238	-	-	30,238

At 1 April 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	89,774	-	-	89,774
Current Liabilities	(250)	-	-	(250)
	89,524	-	-	89,524

TASHBAR OF MANCHESTER

Notes to the Accounts for the year ended 31 March 2022

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 10 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	89,524	(59,286)	-	30,238
Total unrestricted and designated funds	89,524	(59,286)	-	30,238
Total charity funds	89,524	(59,286)	-	30,238

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	88,723	(148,009)	-	(59,286)
	88,723	(148,009)	-	(59,286)

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Designated Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve This fund represents the restricted surplus arising on the revaluation of the charity's assets.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

TASHBAR OF MANCHESTER

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Sundry Donations	88,723	-	88,723	70,106
Total donations and gifts from individuals	88,723	-	88,723	70,106
Total Donations and Legacies A1	88,723	-	88,723	70,106

14 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Grants made to organisations	147,709	-	147,709	7,755
Total grantmaking costs B2c	147,709	-	147,709	7,755

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Tashbar Academy	147,709	-	147,709	7,755
	147,709	-	147,709	7,755

Grants are provided to Tashbar Academy to fund the teaching of religious subjects.

15 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	300	-	300	250
Total governance costs	300	-	300	250

TASHBAR OF MANCHESTER

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

16 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total grantmaking costs	B2c	147,709	-	147,709	7,755
Total governance costs	B2e	300	-	300	250
Total charitable expenditure	B2	148,009	-	148,009	8,005

TASHBAR OF MANCHESTER

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classified by activity and not by conventional nominal descriptions.

17 Analysis of income by activity

	SOFA ref	2022 £	2021 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	88,723	70,106
Categories of income			
Income from exchange transactions		88,723	70,106

18 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Charitable grants					
Grantmaking costs	-	-	147,709	147,709	150,216
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Charitable grants	-	-	147,709	147,709	150,216
Total governance costs as detailed in Note 15	-	300	-	300	250
Total charitable expenditure	-	300	147,709	148,009	8,255

The basis of allocation of costs between activities is described under accounting policies.

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 16

TASHBAR OF MANCHESTER

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading	300	-	-	-	300

Summary of grant making by activity

	Grants to institutions 2022 £	Grants to individuals 2022 £	Support costs 2022 £	Total 2022 £	Total 2021 £
Charitable grants	147,709	-	-	147,709	7,755
	<u>147,709</u>	<u>-</u>	<u>-</u>	<u>147,709</u>	<u>7,755</u>

Fuller details of grants made and related costs, including support costs, are shown in note 14.

19 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2022 £	Governance costs 2021 £
Other Expenditure - Governance costs as detailed in Note 15	<u>300</u>	<u>250</u>

Tashbar of Manchester

England & Wales - Charity number 1039253

Accounts

The Charity Registration Number is :- 1039253

TALMUD TORAH TASHBAR

Report and Accounts

31 March 2021

TALMUD TORAH TASHBAR

Report and accounts for the year ended 31 March 2021

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TALMUD TORAH TASHBAR

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- TALMUD TORAH TASHBAR

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1039253

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 09 June 1994

The trustees are all individuals.

The principal operating address, and telephone number of the charity are:-

17 Stanley Road
Salford,
Manchester, M7 4EG
Telephone 0161 740 2993

The Trustees in office on the date the report was approved were:-

Mr Y Rosenbaum
Mrs Y Rosenbaum

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

TALMUD TORAH TASHBAR

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The furtherance of authentic Jewish religious education.

The main activities undertaken in relation to those purposes during the year.

During the year, the charity continued its activities of supporting a local private school which is voluntary aided and does not itself have sufficient resources to provide a Jewish religious education. Some of these funds were earmarked specifically to benefit children with disabilities and learning difficulties to provide recreational and leisure time as well as assisted learning.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, the charity continued its activities for the public benefit by supporting a local private school which is voluntary aided and does not itself have the resources to provide a Jewish religious education without external funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity was able to loan and donate a significant amount of funds to a local school, as shown in the accounts.

The trustees would like to place on record their appreciation to all donors which enabled these grants.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pupils of the school have benefitted from a quality religious education.

The degree to which the achievements and performance during the year have benefited wider society.

Society have benefitted from the activities of this charity, as students are being educated about the need for each person to make a positive contribution to society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are recruited and appointed as and when needed, from the community the charity serves, in line with their skills and experiences.

Bankers

Lloyds TSB Bank, 82 King Street, Manchester, M2 4WQ

Accountants

Levensons Ltd, Rico House, George Street, Prestwich, M25 9WS

TALMUD TORAH TASHBAR
Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income/(expenditure)	<u>62,101</u>	<u>(1,482)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	89,524	27,423
Total Funds	<u>89,524</u>	<u>27,423</u>

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity has continued supporting the school, in line with the donations received. Overheads have been kept low, and consist only of professional fees paid to prepare and examine these accounts.

Policies on reserves.

The trustees consider that adequate reserves amount to 2 months expenditure, as this would be sufficient time for any interruptions to cash flows or donation lapses. Although the turnover has fallen this year, reserves have been maintained close to this level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

TALMUD TORAH TASHBAR

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 January 2022.

MRS Y ROSENBAUM
Trustee

TALMUD TORAH TASHBAR

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report on the financial statements of the charity on pages 7 to 22 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

TALMUD TORAH TASHBAR

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;
when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson - Independent Examiner
Rico House
George Street
Prestwich
Manchester
M25 9WS

This report was signed on 25 January 2022

TALMUD TORAH TASHBAR - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	70,106	-	70,106	164,046
Expenditure on:					
Charitable activities	B2	8,005	-	8,005	165,528
Total expenditure	B	8,005	-	8,005	165,528
Net income/(expenditure) for the year		62,101	-	62,101	(1,482)
Net income after transfers	A-B-C	62,101	-	62,101	(1,482)
Net movement in funds		62,101	-	62,101	(1,482)
Reconciliation of funds:-					
	E				
Total funds brought forward		27,423	-	27,423	28,905
Total funds carried forward		89,524	-	89,524	27,423

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £
Income & Endowments from:				
Donations & Legacies	A1	102,459	-	164,046
Total income	A	102,459	-	164,046
Expenditure on:				
Charitable activities	B2	150,216	-	165,528
Total expenditure	B	150,216	-	165,528

TALMUD TORAH TASHBAR - Statement of Financial Activities for the year ended 31 March 2021

Net gains on investments	B4	-	-	-
Net expenditure for the year		(47,757)	-	(1,482)
Net income after transfers		<u>(47,757)</u>	-	<u>(1,482)</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(47,757)</u>	-	<u>(1,482)</u>
Reconciliation of funds:-	E			
Total funds brought forward		28,905	-	28,905
Total funds carried forward		<u>(18,852)</u>	-	<u>27,423</u>

All activities derive from continuing operations

Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	62,101	(1,482)
Net resources available to fund charitable activities	<u>62,101</u>	<u>(1,482)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	27,423	-	27,423	28,905
Recognised gains and losses before transfers	62,101	-	62,101	(1,482)
	<u>89,524</u>	-	<u>89,524</u>	<u>27,423</u>
Closing revenue funds	<u>89,524</u>	-	<u>89,524</u>	<u>27,423</u>

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	89,524	-	89,524	27,423

The notes attached on pages 12 to 22 form an integral part of these accounts.

TALMUD TORAH TASHBAR - Statement of Financial Activities for the year ended 31 March 2021

Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	70,106	164,046
Investment income		
Gross income in the year before exceptional items	70,106	164,046
Gross income in the year including exceptional items	70,106	164,046
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	7,755	165,278
Governance costs	250	250
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	8,005	165,528
Net income before tax in the financial year	62,101	(1,482)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	62,101	(1,482)
Retained surplus for the financial year	62,101	(1,482)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

TALMUD TORAH TASHBAR - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Current assets		B		
Debtors		B2	54,300	-
Investments held as current assets		B3	-	-
Cash at bank and in hand		B4	35,474	27,923
Total current assets			<u>89,774</u>	<u>27,923</u>
Creditors: amounts falling due within one year	5	C1	<u>(250)</u>	<u>(500)</u>
Net current assets			89,524	27,423
The total net assets of the charity			<u>89,524</u>	<u>27,423</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3	89,524	27,423
Designated Funds				
Total charity funds			<u>89,524</u>	<u>27,423</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MRS Y ROSENBAUM

Trustee

Approved by the board of trustees on 25 January 2022

The notes attached on pages 12 to 22 form an integral part of these accounts.

TALMUD TORAH TASHBAR

Cash Flow Statement for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash provided by /(used in) operating activities as shown below	A <u>7,551</u>	<u>(2,682)</u>
Cash flows from financing activities		
	-	-
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by/(used in) all activities	A+B+C <u>7,551</u>	<u>(2,682)</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2021	7,551	(2,682)
Cash and cash equivalents at 1 April 2020	27,923	71,409
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>35,474</u>	<u>68,727</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) as shown in the Statement of Financial Activities	62,101	(1,482)
Adjustments for :-		
Write downs of investments	-	-
Net gains on investment assets	-	-
Decrease in creditors, excluding loans	(250)	(1,200)
Net cash provided by /(used in) operating activities	A <u>7,551</u>	<u>(2,682)</u>
Analysis of cash and cash equivalents		
	2021 £	2020 £
Cash in hand at for the year ended 31 March 2021	35,474	27,923
Total cash and cash equivalents	<u>35,474</u>	<u>27,923</u>

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risks facing this charity are loss of donors and bank fraud.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures, as deemed fit.

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Revaluation of tangible fixed assets

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The company operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	250	500

6 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	27,423	28,905
Surplus/(loss) after tax for the year	62,101	(1,482)
At 31 March 2021	89,524	27,423

7 No related party transactions

There were no transactions with related parties in the year.

8 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Current Assets	89,774	-	-	89,774
Current Liabilities	(250)	-	-	(250)
	89,524	-	-	89,524

At 1 April 2020

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Current Assets	27,923	-	-	27,923
Current Liabilities	(500)	-	-	(500)
	27,423	-	-	27,423

TALMUD TORAH TASHBAR

Notes to the Accounts for the year ended 31 March 2021

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 10 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	27,423	62,101	-	89,524
Total unrestricted and designated funds	27,423	62,101	-	89,524
Total charity funds	27,423	62,101	-	89,524

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	70,106	(8,005)	-	62,101
	70,106	(8,005)	-	62,101

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Designated Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve This fund represents the restricted surplus arising on the revaluation of the charity's assets.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

TALMUD TORAH TASHBAR

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Sundry Donations	70,106	-	70,106	164,046
Total donations and gifts from individuals	70,106	-	70,106	164,046
Total Donations and Legacies A1	70,106	-	70,106	164,046

14 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants made to organisations	7,755	-	7,755	165,278
Total grantmaking costs B2c	7,755	-	7,755	165,278

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Tashbar Academy	7,755	-	7,755	165,278
	7,755	-	7,755	165,278

Grants are provided to Tashbar Academy to fund the teaching of religious subjects.

15 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	250	-	250	250
Total governance costs	250	-	250	250

TALMUD TORAH TASHBAR

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

16 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total grantmaking costs	B2c	7,755	-	7,755	165,278
Total governance costs	B2e	250	-	250	250
Total charitable expenditure	B2	8,005	-	8,005	165,528

TALMUD TORAH TASHBAR

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classified by activity and not by conventional nominal descriptions.

17 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	70,106	164,046
Categories of income			
Income from exchange transactions		70,106	164,046

18 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Charitable grants					
Grantmaking costs	-	-	7,755	7,755	150,216
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Total Charitable grants	-	-	7,755	7,755	150,216
Total governance costs as detailed in Note 15	-	250	-	250	250
Total charitable expenditure	-	250	7,755	8,005	165,778

The basis of allocation of costs between activities is described under accounting policies.

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 16

TALMUD TORAH TASHBAR

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading	250	-	-	-	250

Summary of grant making by activity

	Grants to institutions 2021 £	Grants to individuals 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Charitable grants	7,755	-	-	7,755	165,278
	<u>7,755</u>	<u>-</u>	<u>-</u>	<u>7,755</u>	<u>165,278</u>

Fuller details of grants made and related costs, including support costs, are shown in note 14.

19 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 15	<u>250</u>	<u>250</u>