

# MANCHESTER JEWISH COMMUNITY CENTRE

England & Wales · Charity number 1089467

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04311665](#)

**Registered** 2001-11-23

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

## Contact

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**Address** Jubilee House  
Bury Old Road  
Salford  
Manchester  
M7 4QY

**Phone** 01617954000

## Activities

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**Objects:** TO SPREAD THE KNOWLEDGE OF THE JEWISH RELIGION AND CULTURE BY THE FOLLOWING MEANS:1 THE ESTABLISHMENT AND EXTENSION OF LIBRARIES;2 THE PUBLICATION OF BOOKS, MONOGRAPHS, PAMPHLETS AND OTHER READING MATERIAL; 3 HOLDING SEMINARS WHETHER RESIDENTIAL OR OTHERWISE;4 THE PROVISION OF RELIGIOUS SERVICES;5 THE PROVISION OF KOSHER CATERING FACILITIES;6 THE PROVISION OF JEWISH STUDIES;7. THE PROVISION OF SOCIAL, RECREATIONAL AND RESIDENTIAL FACILITIES TO ENABLE JEWISH STUDENTS AND YOUTH TO STUDY AND RELAX IN SUITABLE AND CONGENIAL SURROUNDINGS AND TO ENABLE JEWS AND JEWESSES TO MEET TOGETHER WITH A PLEASANT AND ATTRACTIVE ENVIRONMENT;8 SUCH OTHER MEANS AS THE TRUSTEES SHALL FORM TIME TO TIME THINK FIT

**Activities:** Community services.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** NOY DEFINED
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£386,920	£476,664	-	-
2023-10-31	£375,112	£351,971	-	-
2022-10-31	£465,771	£361,798	-	-
2021-10-31	£403,580	£290,298	-	-
2020-10-31	£273,591	£270,359	-	-

## Trustees

Name	Role	Appointed
<b>BRIAN WHITE</b>	Chair	
Jonathan David Brodie		2025-11-11
MOISHE CLIFTON		

**MANCHESTER JEWISH COMMUNITY CENTRE**

England & Wales - Charity number 1089467

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# Accounts

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COMPANY REGISTRATION NUMBER: 04311665  
CHARITY REGISTRATION NUMBER: 1089467

**MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 October 2024**

**WHITESIDE AND DAVIES LTD**

Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2024

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

#### Reference and administrative details

<b>Registered charity name</b>	MANCHESTER JEWISH COMMUNITY CENTRE
<b>Charity registration number</b>	1089467
<b>Company registration number</b>	04311665
<b>Principal office and registered office</b>	Jubilee School Bury Old Road Manchester M7 4QY

#### The trustees

B White MBE  
M Clifton

<b>Independent examiner</b>	H Davies FCCA 158 Cromwell Road Salford M6 6DE
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#### Structure, governance and management

Manchester Jewish Community Centre is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 October 2001 as a company and the company number is 04311665. It was registered as a charity on 26 October 2001 with a charity number 1089467. Trustees in year were: Mr B White & Mr M Clifton. They were also directors for the purpose of Company law.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation. All major decisions are taken collectively by the trustees and all the trustees give of their time freely with none of trustees receiving any remuneration.

#### Objectives and activities

The charity's objects and its principal activities are to act as a community centre and to spread knowledge of the Jewish religion and culture.

The centre provides office accommodation for charities, religious services, kosher catering facilities, facilities for Jewish studies, social, leisure, recreational and residential facilities to enable Jewish students and youth to study and relax in suitable and congenial surroundings and to enable Jews and Jewesses to meet together in a pleasant and attractive environment.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2024

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##### **Objectives and activities** *(continued)*

The centre also provides facilities for a special needs school, Jewish Courts of Justice and the Representative Council. It is therefore at the core of the community.

The charity is grateful to its volunteer helpers who greatly enhance the activities provided by the charity. These include: -

- the provision of a swimming pool with disabled facilities and adventure playground.
- housing a special needs school and religious Court;
- classes for religious education and training, social leadership, self-defence, self-esteem, yoga, and dance.

Our policy is to continue to develop our land and building and to explore new ways of expanding our activities to fill the increasing demand and interest shown in acquiring knowledge of the Jewish religion and culture. The charity is organised so that the Trustees meet annually to manage its affairs. The day-to-day administration is handled by a management committee. The remaining part time staff are employed to develop, monitor, supervise and conduct the charity's activities. Some also assist with fund raising activities as appropriate.

##### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who attend the charities activities and the wider community of Manchester. The charity provides accommodation for various charities and community organisations either rent free or at reduced rents including the following religious services:

- Jewish studies, and social recreational facilities,
- Facilities for a Jewish Special Needs School,
- Jewish Courts of Justice and Representative Council.

The charity also provides the following activities:

- A swimming pool with disabled facilities,
- Adventure playground and,
- Library.

Although the charity has a focus on the Jewish Community it is open to all communities. Rental charges and fees are charged based on the ability of the individual or organisations ability to contribute. No one is excluded based on an inability to contribute.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2024

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#### **Achievements and performance**

The centre's activities have been recognised by the CST Charity who agreed to fund Security services for the centre. This covered the costs of a security guard and new CCTV installations.

The centre's 30,000 square feet have been fully utilised during the year. The trustees consider this a major achievement. The trustees have continued to improve the car park and further extended the adventure playground with new equipment.

Over 2,500 people per week use the various facilities in the community centre and it has become the centre of the entire community. A business incubator to encourage and generate local employment has continued in the community centre and its facilities are fully taken up. Many small micro businesses have started from here.

#### **Financial review**

The Statement of Financial Activity show net deficit of £89,744 in contrast to the previous year which had a net surplus of £23,141. This can be largely attributed to an increase in repairs and maintenance costs and light & heat costs (they had a large utilities refund last year). Unrestricted funds (excluding revaluation reserve) stand at £161,675. The trustees are taking necessary steps to ensure the charity continues to cover its expenditure in the coming year. We expect to generate funds at a sufficient level to enable the charity to continue to fund its activities and liabilities. The trustees are looking at ways to maximise income from other activities and rental income from the use of the building. The charity is reliant on Trust Funds supporting its activities and the benefits of the centre have been recognised as such during the year.

#### **Reserves policy**

The present level of funding is adequate to support the continuation of the Manchester Jewish Community Centre and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory. The Freehold land and building was revalued in 2017 and the revaluation reserve amounted to £803,458 as at the year end.

#### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believes that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, access and child protection. Copies of the policies are available on request.

#### **Plans for future periods**

Future plans include the opening of a community focused restaurant, development of a website and further expansion of the special needs school.

# **MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2024**

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The trustees' annual report and the strategic report were approved on 17 July 2025 and signed on behalf of the board of trustees by:

B White MBE  
Trustee

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of MANCHESTER JEWISH COMMUNITY CENTRE *(continued)*

Year ended 31 October 2024

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I report to the trustees on my examination of the financial statements of MANCHESTER JEWISH COMMUNITY CENTRE ('the charity') for the year ended 31 October 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since 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.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

H Davies FCCA  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE

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# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	237,897	149,023	386,920	374,483
Investment income	6	–	–	–	529
Other income	7	–	–	–	100
<b>Total income</b>		<u>237,897</u>	<u>149,023</u>	<u>386,920</u>	<u>375,112</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>327,641</u>	<u>149,023</u>	<u>476,664</u>	<u>351,971</u>
<b>Total expenditure</b>		<u>327,641</u>	<u>149,023</u>	<u>476,664</u>	<u>351,971</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(89,744)</u>	<u>–</u>	<u>(89,744)</u>	<u>23,141</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,054,877</u>	<u>–</u>	<u>1,054,877</u>	<u>1,031,736</u>
<b>Total funds carried forward</b>		<u>965,133</u>	<u>–</u>	<u>965,133</u>	<u>1,054,877</u>

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

The notes on pages 8 to 17 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

31 October 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	16	1,595,873	1,604,452
<b>Current assets</b>			
Debtors	17	18,120	5,192
Cash at bank and in hand		68,374	163,041
		<u>86,494</u>	<u>168,233</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>(4,352)</u>	<u>(4,926)</u>
<b>Net current assets</b>		<u>82,142</u>	<u>163,307</u>
<b>Total assets less current liabilities</b>		<u>1,678,015</u>	<u>1,767,759</u>
<b>Creditors: amounts falling due after more than one year</b>	19	<u>(712,882)</u>	<u>(712,882)</u>
<b>Net assets</b>		<u>965,133</u>	<u>1,054,877</u>
<b>Funds of the charity</b>			
Unrestricted funds:			
Revaluation reserve		803,458	803,458
Other unrestricted income funds		161,675	251,419
<b>Total unrestricted funds</b>		<u>965,133</u>	<u>1,054,877</u>
<b>Total charity funds</b>	21	<u>965,133</u>	<u>1,054,877</u>

For the year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 July 2025, and are signed on behalf of the board by:

B White MBE  
Trustee

The notes on pages 8 to 17 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Jubilee School, Bury Old Road, Manchester, M7 4QY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

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

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

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	15% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £10.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	1,000	–	1,000
Voluntary contributions	236,897	–	236,897
<b>Grants</b>			
CST security grant	–	149,023	149,023
	<u>237,897</u>	<u>149,023</u>	<u>386,920</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	16,159	–	16,159
Voluntary contributions	234,055	–	234,055
<b>Grants</b>			
CST security grant	–	124,269	124,269
	<u>250,214</u>	<u>124,269</u>	<u>374,483</u>

## 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	–	–	529	529

## 7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	–	–	100	100

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct expenditure on charitable activities	215,851	149,023	364,874
Support costs	111,790	–	111,790
	<u>327,641</u>	<u>149,023</u>	<u>476,664</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct expenditure on charitable activities	146,243	124,269	270,512
Support costs	81,459	–	81,459
	<u>227,702</u>	<u>124,269</u>	<u>351,971</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct expenditure on charitable activities	364,874	109,870	474,744	350,171
Governance costs	–	1,920	1,920	1,800
	<u>364,874</u>	<u>111,790</u>	<u>476,664</u>	<u>351,971</u>

#### 10. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	31,349	31,349	12,587
Premises	23,077	23,077	21,037
Communications and IT	2,702	2,702	1,246
General office	4,419	4,419	2,825
Finance costs	47,838	47,838	38,558
Governance costs	1,920	1,920	1,800
Professional fees	485	485	3,406
	<u>111,790</u>	<u>111,790</u>	<u>81,459</u>

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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#### 11. Analysis of grants

	<b>2024</b>	2023
	£	£
<b>Grants to individuals</b>		
Grants to individuals	–	16,009
Total grants	<u>–</u>	<u>16,009</u>

#### 12. Net (expenditure)/income

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

	<b>2024</b>	2023
	£	£
Depreciation of tangible fixed assets	<u>8,579</u>	<u>8,579</u>

#### 13. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,920</u>	<u>1,800</u>

#### 14. Staff costs

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

	<b>2024</b>	2023
	£	£
Wages and salaries	67,800	47,760
Employer contributions to pension plans	161	119
Other employee benefits	322	–
	<u>68,283</u>	<u>47,879</u>

The average head count of employees during the year was 11 (2023: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Swimming instructors	9	6
Administration	2	2
	<u>11</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 15. Trustee remuneration and expenses

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

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 16. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 November 2023 and 31 October 2024	<u>1,704,270</u>	<u>33,660</u>	<u>113,025</u>	<u>1,850,955</u>
<b>Depreciation</b>				
At 1 November 2023	212,853	33,650	–	246,503
Charge for the year	<u>8,579</u>	<u>–</u>	<u>–</u>	<u>8,579</u>
<b>At 31 October 2024</b>	<u>221,432</u>	<u>33,650</u>	<u>–</u>	<u>255,082</u>
<b>Carrying amount</b>				
At 31 October 2024	<u>1,482,838</u>	<u>10</u>	<u>113,025</u>	<u>1,595,873</u>
At 31 October 2023	<u>1,491,417</u>	<u>10</u>	<u>113,025</u>	<u>1,604,452</u>

The freehold property was revalued by the trustees in a previous period. The trustees are of the opinion that the current carrying value is at fair value.

#### 17. Debtors

	2024 £	2023 £
Other debtors	<u>18,120</u>	<u>5,192</u>

#### 18. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,669	4,279
Social security and other taxes	<u>683</u>	<u>647</u>
	<u>4,352</u>	<u>4,926</u>

#### 19. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	<u>712,882</u>	<u>712,882</u>

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £161 (2023: £119).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2023 £	Income £	Expenditure £	At 31 October 24 £
General funds	251,419	237,897	(327,641)	161,675
Revaluation reserve	803,458	–	–	803,458
	<u>1,054,877</u>	<u>237,897</u>	<u>(327,641)</u>	<u>965,133</u>

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 23 £
General funds	228,278	250,843	(227,702)	251,419
Revaluation reserve	803,458	–	–	803,458
	<u>1,031,736</u>	<u>250,843</u>	<u>(227,702)</u>	<u>1,054,877</u>

##### Restricted funds

	At 1 November 2023 £	Income £	Expenditure £	At 31 October 24 £
Restricted fund	–	149,023	(149,023)	–

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 23 £
Restricted fund	–	124,269	(124,269)	–

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# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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## 22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,595,873	1,595,873
Current assets	86,494	86,494
Creditors less than 1 year	(4,352)	(4,352)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>965,133</u>	<u>965,133</u>

  

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,604,452	1,604,452
Current assets	168,233	168,233
Creditors less than 1 year	(4,926)	(4,926)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>1,054,877</u>	<u>1,054,877</u>

## 23. Taxation

MANCHESTER JEWISH COMMUNITY CENTRE is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MANCHESTER JEWISH COMMUNITY CENTRE**

England & Wales - Charity number 1089467

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# Accounts

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COMPANY REGISTRATION NUMBER: 04311665  
CHARITY REGISTRATION NUMBER: 1089467

**MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 October 2023**

**WHITESIDE AND DAVIES LTD**

Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2023

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Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>10</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>21</b>
Notes to the detailed statement of financial activities	<b>23</b>

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

#### Reference and administrative details

<b>Registered charity name</b>	MANCHESTER JEWISH COMMUNITY CENTRE
<b>Charity registration number</b>	1089467
<b>Company registration number</b>	04311665
<b>Principal office and registered office</b>	Jubilee School Bury Old Road Manchester M7 4QY

#### The trustees

B White MBE  
M Clifton

<b>Independent examiner</b>	H Davies FCCA 158 Cromwell Road Salford M6 6DE
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#### Structure, governance and management

The charity is constituted as a company limited by guarantee and was incorporated on 26th October 2001. It is therefore governed by a Memorandum and Articles of Association.

#### Objectives and activities

The charity's objects and its principal activities are to act as a community centre and to spread knowledge of the Jewish religion and culture.

The centre provides office accommodation for charities, religious services, kosher catering facilities, facilities for Jewish studies, social, leisure, recreational and residential facilities to enable Jewish students and youth to study and relax in suitable and congenial surroundings and to enable Jews and Jewesses to meet together in a pleasant and attractive environment.

The centre also provides facilities for a special needs school, Jewish Courts of Justice and the Representative Council. It is therefore at the core of the community.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

---

##### **Objectives and activities** *(continued)*

The charity is grateful to its volunteer helpers who greatly enhance the activities provided by the charity. These include: -

- the provision of a swimming pool with disabled facilities and adventure playground. - housing a special needs school and religious Court;
- classes for religious education and training, social leadership, self-defence, self-esteem, yoga, and dance.

Our policy is to continue to develop our land and building and to explore new ways of expanding our activities to fill the increasing demand and interest shown in acquiring knowledge of the Jewish religion and culture. The charity is organised so that the Trustees meet annually to manage its affairs. The day-to-day administration is handled by a management committee. The remaining part time staff are employed to develop, monitor, supervise and conduct the charity's activities. Some also assist with fund raising activities as appropriate.

##### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who attend the charities activities and the wider community of Manchester. The charity provides accommodation for various charities and community organisations either rent free or at reduced rents including the following: - Religious services,

- Jewish studies, and social recreational facilities,
- Facilities for a Jewish Special Needs School,
- Jewish Courts of Justice and Representative Council.

The charity also provides the following activities:

- A swimming pool with disabled facilities,
- Adventure playground and,
- Library.

Although the charity has a focus on the Jewish Community it is open to all communities. Rental charges and fees are charged based on the ability of the individual or organisations ability to contribute. No one is excluded based on an inability to contribute.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### **Achievements and performance**

The centre's activities have been recognised by the CST Charity who agreed to fund Security services for the centre.

The centre's 30,000 square feet have been fully utilised during the year. The trustees consider this a major achievement. The trustees have continued to improve the car park and further extended the adventure playground with new equipment.

Over 2,500 people per week use the various facilities in the community centre and it has become the centre of the entire community. A business incubator to encourage and generate local employment has continued in the community centre and its facilities are fully taken up. Many small micro businesses have started from here.

#### **Financial review**

The Statement of Financial Activity show net income (£23,141) that is significantly lower than the previous year (103,973) as grants of approximately £90,000 received in the previous year were not received this year. Unrestricted funds (excluding revaluation reserve) stand at £251,419. The trustees are taking necessary steps to ensure the charity continues to cover its expenditure in the coming year. We expect to generate funds at a sufficient level to enable the charity to continue to fund its activities and liabilities. The trustees are looking at ways to maximise income from other activities and rental income from the use of the building. The charity is reliant on Trust Funds supporting its activities and the benefits of the centre have been recognised as such during the year.

#### **Reserves policy**

The present level of funding is adequate to support the continuation of the Manchester Jewish Community Centre and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory. The Freehold land and building was revalued in 2017 and the revaluation reserve amounted to £803,458 as at the year end.

#### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believes that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, access and child protection. Copies of the policies are available on request.

#### **Plans for future periods**

Future plans include the opening of a community focused restaurant, development of a website and further expansion of the special needs school.

# **MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2023**

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The trustees' annual report and the strategic report were approved on 6 August 2024 and signed on behalf of the board of trustees by:

B White MBE  
Trustee

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of MANCHESTER JEWISH COMMUNITY CENTRE

Year ended 31 October 2023

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I report to the trustees on my examination of the financial statements of MANCHESTER JEWISH COMMUNITY CENTRE ('the charity') for the year ended 31 October 2023.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since 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.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of MANCHESTER JEWISH COMMUNITY CENTRE *(continued)*

Year ended 31 October 2023

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

H Davies FCCA  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	16,159	124,269	140,428	238,912
Other trading activities	6	234,055	–	234,055	226,783
Investment income	7	529	–	529	76
Other income	8	100	–	100	–
<b>Total income</b>		<u>250,843</u>	<u>124,269</u>	<u>375,112</u>	<u>465,771</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>227,702</u>	<u>124,269</u>	<u>351,971</u>	<u>361,798</u>
<b>Total expenditure</b>		<u>227,702</u>	<u>124,269</u>	<u>351,971</u>	<u>361,798</u>
<b>Net income and net movement in funds</b>		<u>23,141</u>	<u>–</u>	<u>23,141</u>	<u>103,973</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,031,736</u>	<u>–</u>	<u>1,031,736</u>	<u>927,763</u>
<b>Total funds carried forward</b>		<u>1,054,877</u>	<u>–</u>	<u>1,054,877</u>	<u>1,031,736</u>

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

The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	17	1,604,452	1,613,031
<b>Current assets</b>			
Debtors	18	5,192	5,292
Cash at bank and in hand		163,041	130,240
		<u>168,233</u>	<u>135,532</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>(4,926)</u>	<u>(3,945)</u>
<b>Net current assets</b>		<u>163,307</u>	<u>131,587</u>
<b>Total assets less current liabilities</b>		<u>1,767,759</u>	<u>1,744,618</u>
<b>Creditors: amounts falling due after more than one year</b>	20	<u>(712,882)</u>	<u>(712,882)</u>
<b>Net assets</b>		<u>1,054,877</u>	<u>1,031,736</u>
<b>Funds of the charity</b>			
Unrestricted funds:			
Revaluation reserve		803,458	803,458
Other unrestricted income funds		251,419	228,278
<b>Total unrestricted funds</b>		<u>1,054,877</u>	<u>1,031,736</u>
<b>Total charity funds</b>	22	<u>1,054,877</u>	<u>1,031,736</u>

For the year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 October 2023

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These financial statements were approved by the board of trustees and authorised for issue on 6 August 2024, and are signed on behalf of the board by:

B White MBE  
Trustee

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The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Jubilee School, Bury Old Road, Manchester, M7 4QY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

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

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

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

---

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	15% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

---

#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

The organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £10.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	16,159	–	16,159
<b>Grants</b>			
Grants receivable	–	–	–
CST security grant	–	124,269	124,269
	<u>16,159</u>	<u>124,269</u>	<u>140,428</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	24,694	–	24,694
<b>Grants</b>			
Grants receivable	90,817	–	90,817
CST security grant	–	123,401	123,401
	<u>115,511</u>	<u>123,401</u>	<u>238,912</u>

## 6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rental income	113,871	113,871	138,831	138,831
Swimming income	120,184	120,184	87,952	87,952
	<u>234,055</u>	<u>234,055</u>	<u>226,783</u>	<u>226,783</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>529</u>	<u>529</u>	<u>76</u>	<u>76</u>

## 8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>100</u>	<u>100</u>	<u>–</u>	<u>–</u>

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct expenditure on charitable activities	146,243	124,269	270,512
Support costs	81,459	–	81,459
	<u>227,702</u>	<u>124,269</u>	<u>351,971</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct expenditure on charitable activities	185,858	123,401	309,259
Support costs	52,539	–	52,539
	<u>238,397</u>	<u>123,401</u>	<u>361,798</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct expenditure on charitable activities	254,503	16,009	79,659	350,171	360,098
Governance costs	–	–	1,800	1,800	1,700
	<u>254,503</u>	<u>16,009</u>	<u>81,459</u>	<u>351,971</u>	<u>361,798</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	12,587	12,587	12,815
Premises	21,037	21,037	15,997
Communications and IT	1,246	1,246	689
General office	2,825	2,825	2,724
Finance costs	38,558	38,558	14,412
Governance costs	1,800	1,800	1,700
Professional fees	3,406	3,406	4,202
	<u>81,459</u>	<u>81,459</u>	<u>52,539</u>

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 12. Analysis of grants

	<b>2023</b>	2022
	<b>£</b>	£
<b>Grants to individuals</b>		
Grants to individuals	16,009	23,172
Total grants	<u>16,009</u>	<u>23,172</u>

#### 13. Net income

Net income is stated after charging/(crediting):

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>8,579</u>	<u>8,579</u>

#### 14. Independent examination fees

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,200</u>

#### 15. Staff costs

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

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	47,760	32,773
Employer contributions to pension plans	119	—
	<u>47,879</u>	<u>32,773</u>

The average head count of employees during the year was 8 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Swimming instructors	6	3
Administration	2	1
	<u>8</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 16. Trustee remuneration and expenses

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 17. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	<b>Total £</b>
<b>Cost</b>				
<b>At 1 November 2022 and 31 October 2023</b>	<u>1,704,270</u>	<u>33,660</u>	<u>113,025</u>	<u>1,850,955</u>
<b>Depreciation</b>				
At 1 November 2022	204,274	33,650	–	237,924
Charge for the year	<u>8,579</u>	<u>–</u>	<u>–</u>	<u>8,579</u>
<b>At 31 October 2023</b>	<u>212,853</u>	<u>33,650</u>	<u>–</u>	<u>246,503</u>
<b>Carrying amount</b>				
<b>At 31 October 2023</b>	<u>1,491,417</u>	<u>10</u>	<u>113,025</u>	<u>1,604,452</u>
At 31 October 2022	<u>1,499,996</u>	<u>10</u>	<u>113,025</u>	<u>1,613,031</u>

The freehold property was revalued by the trustees in a previous period. The trustees are of the opinion that the current carrying value is at fair value.

#### 18. Debtors

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>5,192</u>	<u>5,292</u>

#### 19. Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income	4,279	3,945
Social security and other taxes	<u>647</u>	<u>–</u>
	<u>4,926</u>	<u>3,945</u>

#### 20. Creditors: amounts falling due after more than one year

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	<u>712,882</u>	<u>712,882</u>

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £119 (2022: £Nil).

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2022	Income £	Expenditure £	Transfers £	At 31 October 2023
General funds	228,278	250,843	(227,702)	–	251,419
Revaluation reserve	803,458	–	–	–	803,458
Refurbishment fund	–	–	–	–	–
	<u>1,031,736</u>	<u>250,843</u>	<u>(227,702)</u>	<u>–</u>	<u>1,054,877</u>

	At 1 November 2021	Income £	Expenditure £	Transfers £	At 31 October 2022
General funds	44,305	342,370	(238,397)	80,000	228,278
Revaluation reserve	803,458	–	–	–	803,458
Refurbishment fund	80,000	–	–	(80,000)	–
	<u>927,763</u>	<u>342,370</u>	<u>(238,397)</u>	<u>–</u>	<u>1,031,736</u>

##### Restricted funds

	At 1 November 2022	Income £	Expenditure £	Transfers £	At 31 October 2023
Restricted fund	–	124,269	(124,269)	–	–

	At 1 November 2021	Income £	Expenditure £	Transfers £	At 31 October 2022
Restricted fund	–	123,401	(123,401)	–	–

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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## 23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,604,452	1,604,452
Current assets	168,233	168,233
Creditors less than 1 year	(4,926)	(4,926)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>1,054,877</u>	<u>1,054,877</u>

  

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,613,031	1,613,031
Current assets	135,532	135,532
Creditors less than 1 year	(3,945)	(3,945)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>1,031,736</u>	<u>1,031,736</u>

## 24. Taxation

MANCHESTER JEWISH COMMUNITY CENTRE is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MANCHESTER JEWISH COMMUNITY CENTRE**

England & Wales - Charity number 1089467

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# Accounts

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COMPANY REGISTRATION NUMBER: 04311665  
CHARITY REGISTRATION NUMBER: 1089467

**MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 October 2022**

**WHITESIDE AND DAVIES LTD**

Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2022

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

#### Reference and administrative details

<b>Registered charity name</b>	MANCHESTER JEWISH COMMUNITY CENTRE
<b>Charity registration number</b>	1089467
<b>Company registration number</b>	04311665
<b>Principal office and registered office</b>	Jubilee School Bury Old Road Manchester M7 4QY

#### The trustees

B White MBE  
M Clifton

<b>Independent examiner</b>	H Davies FCCA 158 Cromwell Road Salford M6 6DE
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#### Structure, governance and management

The charity is constituted as a company limited by guarantee and was incorporated on 26th October 2001. It is therefore governed by a Memorandum and Articles of Association.

#### Objectives and activities

The charity's objects and its principal activities are to act as a community centre and to spread knowledge of the Jewish religion and culture.

The centre provides office accommodation for charities, religious services, kosher catering facilities, facilities for Jewish studies, social, leisure, recreational and residential facilities to enable Jewish students and youth to study and relax in suitable and congenial surroundings and to enable Jews and Jewesses to meet together in a pleasant and attractive environment.

The centre also provides facilities for a special needs school, Jewish Courts of Justice and the Representative Council. It is therefore at the core of the community.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

---

##### **Objectives and activities** *(continued)*

The charity is grateful to its volunteer helpers who greatly enhance the activities provided by the charity. These include:

- the provision of a swimming pool with disabled facilities and adventure playground.
- housing a special needs school and religious Court;
- classes for religious education and training, social leadership, self-defence, self-esteem, yoga, and dance.

Our policy is to continue to develop our land and building and to explore new ways of expanding our activities to fill the increasing demand and interest shown in acquiring knowledge of the Jewish religion and culture. The charity is organised so that the Trustees meet annually to manage its affairs. The day to day administration is handled by a management committee. The remaining part time staff are employed to develop, monitor, supervise and conduct the charity's activities. Some also assist with fund raising activities as appropriate.

##### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who attend the charities activities and the wider community of Manchester. The charity provides accommodation for various charities and community organisations either rent free or at reduced rents including the following:

- Religious services,
- Jewish studies, and social recreational facilities,
- Facilities for a Jewish Special Needs School,
- Jewish Courts of Justice and Representative Council.

The charity also provides the following activities:

- A swimming pool with disabled facilities,
- Adventure playground and,
- Library.

Although the charity has a focus on the Jewish Community it is open to all communities. Rental charges and fees are charged based on the ability of the individual or organisations ability to contribute. No one is excluded based on an inability to contribute.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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##### **Achievements and performance**

The centre's activities have been recognised by the CST Charity who agreed to fund Security services for the centre.

The centre's 30,000 square feet have been fully utilised during the year. The trustees consider this a major achievement. The trustees have continued to improve the car park and further extended the adventure playground with new equipment.

Over 2,500 people per week use the various facilities in the community centre and it has become the centre of the entire community. A business incubator to encourage and generate local employment has continued in the community centre and its facilities are fully taken up. Many small micro businesses have started from here.

##### **Financial review**

The Statement of Financial Activity show net income at broadly in line with the previous year and our unrestricted funds stand at £228,278. The trustees are taking necessary steps to ensure the charity continues to cover its expenditure in the coming year.

We held a matched funding campaign in July 2021 for the refurbishment of the swimming pool changing rooms. Donations came in from the local community. The works started in February 2022 and ended in June 2022. We expect to generate funds at a sufficient level to enable the charity to continue to fund its activities and liabilities. The trustees are looking at ways to maximise income from other activities and rental income from the use of the building. The charity is reliant on Trust Funds supporting its activities and the benefits of the centre have been recognised as such during the year.

##### **Reserves policy**

The present level of funding is adequate to support the continuation of the Manchester Jewish Community Centre and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory. The Freehold land and building was revalued in 2017 and the revaluation reserve amounted to £803,458 as at the year end.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believes that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, access and child protection. Copies of the policies are available on request.

##### **Plans for future periods**

Future plans include the opening of a community focused restaurant, development of a website and further expansion of the special needs school.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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The trustees' annual report and the strategic report were approved on 15 June 2023 and signed on behalf of the board of trustees by:

B White MBE  
Trustee

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of MANCHESTER JEWISH COMMUNITY CENTRE

Year ended 31 October 2022

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I report to the trustees on my examination of the financial statements of MANCHESTER JEWISH COMMUNITY CENTRE ('the charity') for the year ended 31 October 2022.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since 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.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of MANCHESTER JEWISH  
COMMUNITY CENTRE *(continued)*

Year ended 31 October 2022

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

H Davies FCCA  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	115,511	123,401	238,912	227,333
Other trading activities	6	226,783	–	226,783	176,246
Investment income	7	76	–	76	1
<b>Total income</b>		<u>342,370</u>	<u>123,401</u>	<u>465,771</u>	<u>403,580</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	238,397	123,401	361,798	290,298
<b>Total expenditure</b>		<u>238,397</u>	<u>123,401</u>	<u>361,798</u>	<u>290,298</u>
<b>Net income and net movement in funds</b>		<u>103,973</u>	<u>–</u>	<u>103,973</u>	<u>113,282</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		927,763	–	927,763	814,481
<b>Total funds carried forward</b>		<u>1,031,736</u>	<u>–</u>	<u>1,031,736</u>	<u>927,763</u>

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

The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	16	1,613,031	1,465,693
<b>Current assets</b>			
Debtors	17	5,292	5,292
Cash at bank and in hand		130,240	174,471
		<u>135,532</u>	<u>179,763</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>(3,945)</u>	<u>(4,811)</u>
<b>Net current assets</b>		<u>131,587</u>	<u>174,952</u>
<b>Total assets less current liabilities</b>		<u>1,744,618</u>	<u>1,640,645</u>
<b>Creditors: amounts falling due after more than one year</b>	19	<u>(712,882)</u>	<u>(712,882)</u>
<b>Net assets</b>		<u>1,031,736</u>	<u>927,763</u>
<b>Funds of the charity</b>			
Unrestricted funds:			
Revaluation reserve		803,458	803,458
Other unrestricted income funds		228,278	124,305
<b>Total unrestricted funds</b>		<u>1,031,736</u>	<u>927,763</u>
<b>Total charity funds</b>	21	<u>1,031,736</u>	<u>927,763</u>

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 October 2022

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These financial statements were approved by the board of trustees and authorised for issue on 15 June 2023, and are signed on behalf of the board by:

B White MBE  
Trustee

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The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Jubilee School, Bury Old Road, Manchester, M7 4QY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

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

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

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	15% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

---

#### **3. Accounting policies *(continued)***

##### **Financial instruments**

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4. Limited by guarantee**

The organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £10.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

---

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	24,694	–	24,694
<b>Grants</b>			
Grants receivable	90,817	–	90,817
CST security grant	–	123,401	123,401
JRS	–	–	–
	<u>115,511</u>	<u>123,401</u>	<u>238,912</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	45,164	–	45,164
<b>Grants</b>			
Grants receivable	43,409	–	43,409
CST security grant	–	133,331	133,331
JRS	5,429	–	5,429
	<u>94,002</u>	<u>133,331</u>	<u>227,333</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rental income	138,831	138,831	120,417	120,417
Swimming income	87,952	87,952	55,829	55,829
	<u>226,783</u>	<u>226,783</u>	<u>176,246</u>	<u>176,246</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	76	76	1	1

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct expenditure on charitable activities	185,858	123,401	309,259
Support costs	52,539	—	52,539
	<u>238,397</u>	<u>123,401</u>	<u>361,798</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct expenditure on charitable activities	106,164	133,331	239,495
Support costs	50,803	—	50,803
	<u>156,967</u>	<u>133,331</u>	<u>290,298</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Direct expenditure on charitable activities	286,087	23,172	50,839	360,098	288,178
Governance costs	—	—	1,700	1,700	2,120
	<u>286,087</u>	<u>23,172</u>	<u>52,539</u>	<u>361,798</u>	<u>290,298</u>

#### 10. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	12,815	12,815	15,152
Premises	15,997	15,997	12,411
Communications and IT	689	689	663
General office	2,724	2,724	11,423
Finance costs	14,412	14,412	9,034
Governance costs	1,700	1,700	2,120
Professional fees	4,202	4,202	—
	<u>52,539</u>	<u>52,539</u>	<u>50,803</u>

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 11. Analysis of grants

	<b>2022</b>	2021
	£	£
<b>Grants to individuals</b>		
Grants to individuals type 1	23,172	—
Total grants	<u>23,172</u>	<u>—</u>

#### 12. Net income

Net income is stated after charging/(crediting):

	<b>2022</b>	2021
	£	£
Depreciation of tangible fixed assets	<u>8,579</u>	<u>8,579</u>

#### 13. Independent examination fees

	<b>2022</b>	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

#### 14. Staff costs

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

	<b>2022</b>	2021
	£	£
Wages and salaries	<u>32,773</u>	<u>29,010</u>

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	No.	No.
Swimming instructors	3	3
Administration	1	1
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 15. Trustee remuneration and expenses

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 16. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	<b>Total £</b>
<b>Cost</b>				
At 1 November 2021	1,661,378	33,660	–	1,695,038
Additions	42,892	–	113,025	155,917
<b>At 31 October 2022</b>	<u>1,704,270</u>	<u>33,660</u>	<u>113,025</u>	<u>1,850,955</u>
<b>Depreciation</b>				
At 1 November 2021	195,695	33,650	–	229,345
Charge for the year	8,579	–	–	8,579
<b>At 31 October 2022</b>	<u>204,274</u>	<u>33,650</u>	<u>–</u>	<u>237,924</u>
<b>Carrying amount</b>				
<b>At 31 October 2022</b>	<u>1,499,996</u>	<u>10</u>	<u>113,025</u>	<u>1,613,031</u>
At 31 October 2021	<u>1,465,683</u>	<u>10</u>	<u>–</u>	<u>1,465,693</u>

The freehold property was revalued by the trustees in a previous period. The trustees are of the opinion that the current carrying value is at fair value.

#### 17. Debtors

	<b>2022 £</b>	2021 £
Other debtors	<u>5,292</u>	<u>5,292</u>

#### 18. Creditors: amounts falling due within one year

	<b>2022 £</b>	2021 £
Accruals and deferred income	3,945	3,691
Social security and other taxes	–	1,120
	<u>3,945</u>	<u>4,811</u>

#### 19. Creditors: amounts falling due after more than one year

	<b>2022 £</b>	2021 £
Bank loans and overdrafts	<u>712,882</u>	<u>712,882</u>

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	—	5,429

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2021 £	Income £	Expenditure £	Transfers £	At 31 Oct 2022 £
General funds	44,305	342,370	(238,397)	80,000	228,278
Revaluation reserve	803,458	—	—	—	803,458
Refurbishment fund	80,000	—	—	(80,000)	—
	<u>927,763</u>	<u>342,370</u>	<u>(238,397)</u>	<u>—</u>	<u>1,031,736</u>

	At 1 November 2020 £	Income £	Expenditure £	Transfers £	At 31 Oct 2021 £
General funds	11,023	270,249	(156,967)	(80,000)	44,305
Revaluation reserve	803,458	—	—	—	803,458
Refurbishment fund	—	—	—	80,000	80,000
	<u>814,481</u>	<u>270,249</u>	<u>(156,967)</u>	<u>—</u>	<u>927,763</u>

##### Restricted funds

	At 1 November 2021 £	Income £	Expenditure £	Transfers £	At 31 Oct 2022 £
Restricted fund	—	123,401	(123,401)	—	—

	At 1 November 2020 £	Income £	Expenditure £	Transfers £	At 31 Oct 2021 £
Restricted fund	—	133,331	(133,331)	—	—

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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## 22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,613,031	1,613,031
Current assets	135,532	135,532
Creditors less than 1 year	(3,945)	(3,945)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>1,031,736</u>	<u>1,031,736</u>

  

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,465,693	1,465,693
Current assets	179,763	179,763
Creditors less than 1 year	(4,811)	(4,811)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>927,763</u>	<u>927,763</u>

## 23. Taxation

MANCHESTER JEWISH COMMUNITY CENTRE is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MANCHESTER JEWISH COMMUNITY CENTRE**

England & Wales - Charity number 1089467

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# Accounts

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COMPANY REGISTRATION NUMBER: 04311665  
CHARITY REGISTRATION NUMBER: 1089467

**MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 October 2021**

**ACCOUNTS & BUSINESS SOLUTIONS LIMITED**

Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2021

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Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>10</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>21</b>
Notes to the detailed statement of financial activities	<b>21</b>

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2021.

#### Reference and administrative details

<b>Registered charity name</b>	MANCHESTER JEWISH COMMUNITY CENTRE
<b>Charity registration number</b>	1089467
<b>Company registration number</b>	04311665
<b>Principal office and registered office</b>	Jubilee School Bury Old Road Manchester M7 4QY

#### The trustees

B White MBE  
M Clifton

<b>Independent examiner</b>	H Davies FCCA 158 Cromwell Road Salford M6 6DE
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#### Structure, governance and management

The charity is constituted as a company limited by guarantee and was incorporated on 26th October 2001. It is therefore governed by a Memorandum and Articles of Association.

#### Objectives and activities

The charity's objects and its principal activities are to act as a community centre and to spread knowledge of the Jewish religion and culture.

The centre provides office accommodation for charities, religious services, kosher catering facilities, facilities for Jewish studies, social, leisure, recreational and residential facilities to enable Jewish students and youth to study and relax in suitable and congenial surroundings and to enable Jews and Jewesses to meet together in a pleasant and attractive environment.

The centre also provides facilities for a special needs school, Jewish Courts of Justice and the Representative Council. It is therefore at the core of the community.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2021

---

#### **Objectives and activities** *(continued)*

The charity is grateful to its volunteer helpers who greatly enhance the activities provided by the charity. These include:-

- the provision of a swimming pool with disabled facilities and adventure playground.
- housing a special needs school and religious Court;
- classes for religious education and training, social leadership, self-defence, self-esteem, yoga, and dance.

Our policy is to continue to develop our land and building and to explore new ways of expanding our activities to fill the increasing demand and interest shown in acquiring knowledge of the Jewish religion and culture. The charity is organised so that the Trustees meet annually to manage its affairs. The day to day administration is handled by a management committee. The remaining part time staff are employed to develop, monitor, supervise and conduct the charity's activities. Some also assist with fund raising activities as appropriate.

#### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who attend the charities activities and the wider community of Manchester. The charity provides accommodation for various charities and community organisations either rent free or at reduced rents including the following:

- Religious services,
- Jewish studies, and social recreational facilities,
- Facilities for a Jewish Special Needs School,
- Jewish Courts of Justice and Representative Council.

The charity also provides the following activities:

- A swimming pool with disabled facilities,
- Adventure playground and,
- Library.

Although the charity has a focus on the Jewish Community it is open to all communities. Rental charges and fees are charged based on the ability of the individual or organisations ability to contribute. No one is excluded based on an inability to contribute.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2021

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##### **Achievements and performance**

The centre's activities have been recognised by the CST Charity who agreed to fund Security services for the centre.

The centre's 30,000 square feet have been fully utilised and refurbishment during the year. The trustees consider this a major achievement. The trustees have continued to improve the car park and further extended the adventure playground with new equipment.

Over 2,500 people per week use the various facilities in the community centre and it has become the centre of the entire community. A business incubator to encourage and generate local employment has continued in the community centre and its facilities are fully taken up. Many small micro businesses have started from here.

##### **Financial review**

The Statement of Financial Activity shows a large increase in net income of £113,282 for the year and our unrestricted funds stand at a surplus of £124,305. The trustees are taking necessary steps to ensure the charity continues to cover its expenditure in the coming year.

We held a matched funding campaign in July 2021 for the refurbishment of the swimming pool changing rooms. Donations came in from the local community. The works started in February 2022 and ended in June 2022.

We expect to generate funds at a sufficient level to enable the charity to continue to fund its activities and liabilities. The trustees are looking at ways to maximise income from other activities and the use of the building. The charity is reliant on Trust Funds supporting its activities and the benefits of the centre have been recognised as such during the year.

##### **Reserves policy**

The present level of funding is adequate to support the continuation of the Manchester Jewish Community Centre and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory.

Unrestricted funds at the year-end amounted to £124,305 of which £80,000 has been designated as a refurbishment fund for the works to the swimming pool changing rooms and general refurbishment of the centre.

The Freehold land and building was revalued in 2017 and the revaluation reserve amounted to £803,458 as at the year end.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believes that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, access and child protection. Copies of the policies are available on request.

##### **Plans for future periods**

Future plans include the opening of a community focused restaurant, development of a website and

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# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

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further expansion of the special needs school.

The trustees' annual report and the strategic report were approved on 10 June 2022 and signed on behalf of the board of trustees by:

M Clifton  
Trustee

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of MANCHESTER JEWISH COMMUNITY CENTRE

Year ended 31 October 2021

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I report to the trustees on my examination of the financial statements of MANCHESTER JEWISH COMMUNITY CENTRE ('the charity') for the year ended 31 October 2021.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since 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.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **MANCHESTER JEWISH COMMUNITY CENTRE**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of MANCHESTER JEWISH  
COMMUNITY CENTRE** *(continued)*

**Year ended 31 October 2021**

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

H Davies FCCA  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and grants	5	94,002	133,331	227,333	119,836
Other trading activities	6	176,246	–	176,246	153,755
Investment income	7	1	–	1	–
<b>Total income</b>		<u>270,249</u>	<u>133,331</u>	<u>403,580</u>	<u>273,591</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	156,967	133,331	290,298	270,352
<b>Total expenditure</b>		<u>156,967</u>	<u>133,331</u>	<u>290,298</u>	<u>270,352</u>
<b>Net income and net movement in funds</b>		<u>113,282</u>	<u>–</u>	<u>113,282</u>	<u>3,239</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		814,481	–	814,481	811,242
<b>Total funds carried forward</b>		<u>927,763</u>	<u>–</u>	<u>927,763</u>	<u>814,481</u>

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

The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

## Statement of Financial Position

31 October 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	15	1,465,693	1,474,272
<b>Current assets</b>			
Debtors	16	5,292	6,114
Cash at bank and in hand		174,471	52,185
		<u>179,763</u>	<u>58,299</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>4,811</u>	<u>5,208</u>
<b>Net current assets</b>		<u>174,952</u>	<u>53,091</u>
<b>Total assets less current liabilities</b>		1,640,645	1,527,363
<b>Creditors: amounts falling due after more than one year</b>	18	<u>712,882</u>	<u>712,882</u>
<b>Net assets</b>		<u>927,763</u>	<u>814,481</u>
<b>Funds of the charity</b>			
Unrestricted funds:			
Revaluation reserve		803,458	803,458
Other unrestricted income funds		<u>124,305</u>	<u>11,023</u>
<b>Total unrestricted funds</b>		<u>927,763</u>	<u>814,481</u>
<b>Total charity funds</b>	20	<u>927,763</u>	<u>814,481</u>

For the year ending 31 October 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 October 2021

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These financial statements were approved by the board of trustees and authorised for issue on 10 June 2022, and are signed on behalf of the board by:

M Clifton  
Trustee

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The notes on pages 10 to 19 form part of these financial statements.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2021

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Jubilee School, Bury Old Road, Manchester, M7 4QY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

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

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

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2021

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2021

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	15% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2021

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#### **3. Accounting policies *(continued)***

##### **Financial instruments**

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4. Limited by guarantee**

The organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £10.

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

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#### 5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	45,164	–	45,164
<b>Grants</b>			
Grants receivable	43,409	–	43,409
CST security grant	–	133,331	133,331
JRS	5,429	–	5,429
	<u>94,002</u>	<u>133,331</u>	<u>227,333</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	4,292	–	4,292
<b>Grants</b>			
Grants receivable	25,000	–	25,000
CST security grant	–	80,973	80,973
JRS	9,571	–	9,571
	<u>38,863</u>	<u>80,973</u>	<u>119,836</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rental income	120,417	120,417	113,489	113,489
Pool income	55,829	55,829	40,266	40,266
	<u>176,246</u>	<u>176,246</u>	<u>153,755</u>	<u>153,755</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>–</u>	<u>–</u>

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

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#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct expenditure on charitable activities	106,164	133,331	239,495
Support costs	50,803	–	50,803
	<u>156,967</u>	<u>133,331</u>	<u>290,298</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct expenditure on charitable activities	144,110	80,973	225,083
Support costs	45,269	–	45,269
	<u>189,379</u>	<u>80,973</u>	<u>270,352</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct expenditure on charitable activities	239,495	48,683	288,178	268,785
Governance costs	–	2,120	2,120	1,567
	<u>239,495</u>	<u>50,803</u>	<u>290,298</u>	<u>270,352</u>

#### 10. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Staff costs	15,152	15,152	18,148
Premises	12,411	12,411	9,962
Communications and IT	663	663	734
General office	11,423	11,423	3,894
Finance costs	9,034	9,034	10,964
Governance costs	2,120	2,120	1,567
	<u>50,803</u>	<u>50,803</u>	<u>45,269</u>

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# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2021

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#### 11. Net income

Net income is stated after charging/(crediting):

	<b>2021</b>	2020
	£	£
Depreciation of tangible fixed assets	<u>8,579</u>	<u>8,579</u>

#### 12. Independent examination fees

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,567</u>

#### 13. Staff costs

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

	<b>2021</b>	2020
	£	£
Wages and salaries	<u>29,010</u>	<u>32,521</u>

The average head count of employees during the year was 4 (2020: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b>	2020
	No.	No.
Swimming instructors	3	7
Administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 14. Trustee remuneration and expenses

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

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2021

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#### 15. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
<b>Cost</b>			
<b>At 1 November 2020 and 31 October 2021</b>	<u>1,661,378</u>	<u>33,660</u>	<u>1,695,038</u>
<b>Depreciation</b>			
At 1 November 2020	187,116	33,650	220,766
Charge for the year	8,579	–	8,579
<b>At 31 October 2021</b>	<u>195,695</u>	<u>33,650</u>	<u>229,345</u>
<b>Carrying amount</b>			
<b>At 31 October 2021</b>	<u>1,465,683</u>	<u>10</u>	<u>1,465,693</u>
At 31 October 2020	<u>1,474,262</u>	<u>10</u>	<u>1,474,272</u>

The freehold property was revalued by the trustees in a previous period. The trustees are of the opinion that the current carrying value is at fair value.

#### 16. Debtors

	2021 £	2020 £
Other debtors	<u>5,292</u>	<u>6,114</u>

#### 17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,691	4,537
Social security and other taxes	1,120	671
	<u>4,811</u>	<u>5,208</u>

#### 18. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>712,882</u>	<u>712,882</u>

# MANCHESTER JEWISH COMMUNITY CENTRE

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2021

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#### 19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2021</b>	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	5,429	9,571

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 Nov 2020	Income	Expenditure	Transfers	At 31 Oct 2021
	£	£	£	£	£
General funds	11,023	270,249	(156,967)	(80,000)	44,305
Revaluation reserve	803,458	–	–	–	803,458
Refurbishment fund	–	–	–	80,000	80,000
	<u>814,481</u>	<u>270,249</u>	<u>(156,967)</u>	<u>–</u>	<u>927,763</u>

	At 1 Nov 2019	Income	Expenditure	Transfers	At 31 Oct 2020
	£	£	£	£	£
General funds	7,784	192,618	(189,379)	–	11,023
Revaluation reserve	803,458	–	–	–	803,458
Refurbishment fund	–	–	–	–	–
	<u>811,242</u>	<u>192,618</u>	<u>(189,379)</u>	<u>–</u>	<u>814,481</u>

##### Restricted funds

	At 1 Nov 2020	Income	Expenditure	Transfers	At 31 Oct 2021
	£	£	£	£	£
Restricted fund	–	133,331	(133,331)	–	–

	At 1 Nov 2019	Income	Expenditure	Transfers	At 31 Oct 2020
	£	£	£	£	£
Restricted fund	–	80,973	(80,973)	–	–

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# MANCHESTER JEWISH COMMUNITY CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

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## 21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,465,693	1,465,693
Current assets	179,763	179,763
Creditors less than 1 year	(4,811)	(4,811)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>927,763</u>	<u>927,763</u>

  

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,474,272	1,474,272
Current assets	58,299	58,299
Creditors less than 1 year	(5,208)	(5,208)
Creditors greater than 1 year	(712,882)	(712,882)
<b>Net assets</b>	<u>814,481</u>	<u>814,481</u>

## 22. Taxation

MANCHESTER JEWISH COMMUNITY CENTRE is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MANCHESTER JEWISH COMMUNITY CENTRE**

England & Wales - Charity number 1089467

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# Accounts

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Company number  
04311665

Charity number  
1089467

Manchester Jewish Community Centre

DIRECTORS' AND TRUSTEES' REPORT AND ACCOUNTS

31 October 2020

**Manchester Jewish Community Centre  
Report and accounts  
Contents**

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## **Manchester Jewish Community Centre Company Information**

### **Directors and trustees**

B J White MBE  
M Clifton

### **Secretary**

B J White MBE

### **Reporting Accountants**

Accounts & Business Solutions Ltd  
Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

### **Bankers**

National Westminster Bank PLC  
10 Yorkshire Street  
Oldham  
Lancs.  
OL1 1QT

### **Registered office**

Jubilee School  
Bury Old Road  
Salford  
M7 4QY

## **Manchester Jewish Community Centre**

### **Report of the Trustees for the year ended 31 October 2020**

The trustees who are also directors of the charity for the purpose of the Company's Act present their report and accounts for the year ended 31st October 2020.

#### **Object of the Charity, principal activities and organisation of our work**

The charity is constituted as a company limited by guarantee and was incorporated on 26th October 2001. It is therefore governed by a Memorandum and Articles of Association.

The charity's objects and its principal activities are to act as a Community Centre and to spread knowledge of the Jewish religion and culture.

The centre provides office accommodation for charities, religious services, kosher catering facilities, facilities for Jewish studies, social, leisure, recreational and residential facilities to enable Jewish students and youth to study and relax in suitable and congenial surroundings and to enable Jews and Jewesses to meet together in a pleasant and attractive environment. Although the charity has a focus on the Jewish Community it is open to all communities.

The centre also provides facilities for a special needs school, Jewish Courts of Justice and the Representative Council. It is therefore at the core of the community.

Our policy is to continue to develop our land and building and to explore new ways of expanding our activities to fill the increasing demand and interest shown in acquiring knowledge of the Jewish religion and culture. The charity is organised so that the Trustees meet annually to manage its affairs. The day to day administration is handled by a management committee. The remaining part time staff are employed to develop, monitor, supervise and conduct the charity's activities. Some also assist with fund raising activities as appropriate.

The charity is grateful to its volunteer helpers who greatly enhance the activities provided by the charity.

These include:-

- . the provision of a swimming pool with disabled facilities and adventure playground.
- . housing a special needs school, kosher restaurants, subsidised food shop and religious Court;
- . classes for religious education and training, social leadership, self defence, self esteem, yoga, and dance.

#### **Charitable Donations**

No charitable donations were made during the year.

#### **Development, activities and achievements this year**

The centre's activities have been recognised by the CST Charity who agreed to fund Security services for the centre.

The centre's 30,000 square feet have been fully utilised and refurbishment during the year. The trustees consider this a major achievement. The trustees have continued to improve the car park and further extended the adventure playground with new equipment.

Over 2,500 people per week use the various facilities in the community centre and it has become the centre of the entire community. A business incubator to encourage and generate local employment has continued in the community centre and its facilities are fully taken up. Many small micro businesses have started from here.

#### **Future developments**

Future plans include the opening of a community focused restaurant, development of a website and further expansion of the special needs school.

## **Manchester Jewish Community Centre**

### **Report of the Trustees for the year ended 31 October 2020**

#### **Transactions and financial position**

The Statement of Financial Activity shows a net surplus of resources of £3,232 (before revaluation surplus) for the year and our unrestricted funds stand at a surplus of £11,023. The trustees are taking necessary steps to ensure the charity continues to cover its expenditure in the coming year.

We expect to generate funds at a sufficient level to enable the charity to continue to fund its activities and liabilities. The trustees are looking at ways to maximise income from other activities and the use of the building. The charity is reliant on Trust Funds supporting its activities and the benefits of the centre have been recognised as such during the year (see note 14).

#### **Tangible fixed assets for use by the Charity**

Details of movements in fixed assets are set out in Note 5 to the accounts. The freehold land and building was valued by the trustees on the basis of open market value.

#### **Investment policy and returns**

The charity does not have any investments.

#### **Reserves**

The present level of funding is adequate to support the continuation of the Manchester Jewish Community Centre and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory. As explained above, our plans to continue to improve the land and building are well advanced but are unlikely to call on any significant additional resources. Unrestricted funds at the year end amounted to a surplus of £11,023 which represents unrestricted funds.

The Freehold land and building was revalued in 2017 and the revaluation reserve amounted to £803,458 as at the year end.

#### **Directors and Trustees**

All directors of the company are also trustees of the charity and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

#### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believes that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, access and child protection. Copies of the policies are available on request.

#### **Disclosure of information to reporting accountants**

So far as each director at the date of approval of this report is aware:

- there is no relevant accounting information of which the company's reporting accountants are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the reporting accountants are aware of that information.

## **Manchester Jewish Community Centre**

### **Report of the Trustees for the year ended 31 October 2020**

#### **Reporting accountants**

A resolution to reappoint Accounts & Business Solutions Ltd as reporting accountants will be put to the members at the Annual General Meeting.

#### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who attend the charities activities and the wider community of Manchester.

The charity provides accommodation for various charities and community organisations either rent free or at reduced rents including the following:

- Religious services,
- Kosher catering facilities,
- Jewish studies, and social recreational facilities,
- Facilities for a Jewish Special Needs School,
- Jewish Courts of Justice and Representative Council.

The charity also provides the following activities:

- A swimming pool with disabled facilities,
- Adventure playground and,
- Library.

Although the charity has a focus on the Jewish Community it is open to all communities.

Rental charges and fees are charged based on the ability of the individual or organisations ability to contribute. No one is excluded based on an inability to contribute.

#### **COVID-19**

Covid-19 has posed an operating challenge to the charity but it has persevered through whilst adhering to government guidelines.

#### **Trustees' responsibilities in relation to the financial statements**

The trustees are required by company law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on an ongoing basis unless it is inappropriate to assume that the charity will continue in operation.

**Manchester Jewish Community Centre**  
**Report of the Trustees for the year ended 31 October 2020**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act. 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.

**Approval**

This report was approved by the board of directors and trustees on 05 July 2021 and signed on its behalf by.

B J White MBE  
Trustee

## **Manchester Jewish Community Centre Independent Examiner's Report**

I report to the trustees on my examination of the financial statements of Manchester Jewish Community Centre for the year ended 31 October 2020.

### **Respective responsibilities of trustees and examiner**

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

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

### **Independent examiner's statement**

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.

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

- 1) accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act or;
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4) the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

H Davies FCCA  
Accounts & Business Solutions Ltd  
Chartered Certified Accountants and Registered Auditors  
158 Cromwell Road  
Salford, Manchester  
M6 6DE

05 July 2021

**Manchester Jewish Community Centre**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 October 2020

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

		Total	Unrestricted funds	Restricted funds	Total
	Notes	2020 £	2020 £	2020 £	2019 £
<b>INCOMING RESOURCES</b>					
Donations		4,292	4,292	-	5,320
Rent received		113,489	113,489	-	118,675
Swimming pool		40,266	40,266	-	78,754
Grants	14	105,973	25,000	80,973	143,332
Furlough Income		9,571		9,571	
Interest receivable		-	-	-	-
Total income		<u>273,591</u>	<u>183,047</u>	<u>90,544</u>	<u>346,081</u>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Direct charitable expenditure	12	268,792	178,248	90,544	337,308
<b>Charitable expenditure:</b>					
Governance costs	13	1,567	1,567	-	3,000
<b>Total expenditure</b>		<u>270,359</u>	<u>179,815</u>	<u>90,544</u>	<u>340,308</u>
<b>Deficit before revaluation gains</b>		3,232	3,232		5,773
Surplus on Revaluation		-		-	
<b>NET INCOME FOR THE YEAR</b>	11	3,232	3,232	-	5,773
<b>Total funds:</b>					
Brought forward	11	811,249	811,249	-	805,476
Carried forward	11	<u>814,481</u>	<u>814,481</u>	<u>-</u>	<u>811,249</u>

**Continuing operations**

None of the company's activities were acquired or discontinued during the above two financial years.

**Statement of total recognised gains and losses**

The company has no recognised gains or losses other than the result for the above two financial years.

The accompanying accounting policies and notes form an integral part of these accounts.

**Manchester Jewish Community Centre**  
**Balance Sheet**  
**as at 31 October 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	5	1,474,272	1,482,851
<b>Current assets</b>			
Debtors	6	6,114	25,121
Cash at bank and in hand		52,185	45,030
		<u>58,299</u>	<u>70,151</u>
<b>Creditors: amounts falling due within one year</b>			
	7	(5,208)	(28,871)
<b>Net current assets</b>			
		<u>53,091</u>	<u>41,280</u>
<b>Total assets less current liabilities</b>			
		<u>1,527,363</u>	<u>1,524,131</u>
<b>Creditors: amounts falling due after more than one year</b>			
	8	(712,882)	(712,882)
<b>Net assets</b>			
		<u>814,481</u>	<u>811,249</u>
<b>Funds:</b>			
Revaluation reserve	10	803,458	803,458
Unrestricted funds	11	11,023	7,791
	11	<u>814,481</u>	<u>811,249</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

B J White MBE

Director

Approved by the Trustees' on 5 July 2021

The accompanying accounting policies and notes form an integral part of these accounts.

**Manchester Jewish Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 October 2020**

**1 Accounting policies**

**Basis of preparation of accounts**

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

The company has taken advantage of exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small company.

**Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Plant and machinery	over 6 - 7 years

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income consists of voluntary income and donations, fees generated from its charitable activities, grants, interest received and rental income.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

**Manchester Jewish Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 October 2020**

Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes including investment management costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All overhead and support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 11.

Resources expended have been included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

There were no material fundraising costs during the year.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

<b>2 Surplus for the year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent examiners fee	1,567	3,000
Depreciation of owned fixed assets	8,579	8,579
	<hr/>	<hr/>
<b>3 Staff costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	32,266	34,854
Social security costs	258	46
	<hr/>	<hr/>
	<b>32,524</b>	<b>34,900</b>

**Manchester Jewish Community Centre**  
**Notes to the Accounts**  
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<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Swimming instructors	7	4
Administration	1	1
	<u>8</u>	<u>5</u>

No remuneration or benefits at all were paid to any Trustees during the year. No employees received remuneration of £20,000 per annum or more.

<b>4 Interest payable</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Mortgage interest	<u>10,964</u>	<u>13,667</u>

**5 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost/Valuation</b>			
At 1 November 2019	-	33,660	33,660
Surplus on revaluation	-	-	-
At 31 October 2020	<u>-</u>	<u>33,660</u>	<u>33,660</u>
<b>Depreciation</b>			
At 1 November 2019	178,537	33,650	212,187
Charge for the year	8,579	-	8,579
At 31 October 2020	<u>187,116</u>	<u>33,650</u>	<u>220,766</u>
<b>Net book value</b>			
At 31 October 2020	<u>(187,116)</u>	<u>10</u>	<u>(187,106)</u>
At 31 October 2019	<u>1,500,000</u>	<u>10</u>	<u>1,500,010</u>

All fixed assets are used for direct charitable purposes. The building has been revalued by the directors on the basis of open market value.

<b>5a</b>	<b>Freehold land and buildings</b>
Cost	857,920
Surplus on revaluation	803,458
	<u>1,661,378</u>

**Manchester Jewish Community Centre**  
**Notes to the Accounts**  
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<b>6 Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
Other debtors	<u>6,114</u>	<u>25,121</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	4,537	28,200
Other taxes and social security costs	671	671
	<u>5,208</u>	<u>28,871</u>

<b>8 Creditors: amounts falling due after one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Bank mortgage loan	<u>712,882</u>	<u>712,882</u>

The Building Society mortgage loan is secured by way of legal charge over the charities assets.

The loan is interest only with the loan repayable within 25 years from July 2005. The trustees consider this long term finance is more suitable for financing the charities freehold land and building a long term asset in order to maximise income available for charitable purposes.

**9 Share capital**

The company is limited by guarantee and has no share capital.

<b>10 Revaluation reserve</b>	<b>Total</b>	<b>Total</b>
	<b>2020</b>	<b>2019</b>
	£	£
At 1 November	803,458	803,458
At 31 October	<u>803,458</u>	<u>803,458</u>

**Manchester Jewish Community Centre**  
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<b>11 Funds:</b>	<b>2020</b> <b>£</b>	<b>2020</b> <b>£</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
At 1 November	811,249	-	811,249	805,476
Net income/(deficit) for the year	3,232	-	3,239	5,773
At 31 October	<u>814,481</u>	<u>-</u>	<u>814,488</u>	<u>811,249</u>

	<b>2020</b> <b>£</b>	<b>2020</b> <b>£</b>	<b>2020</b> <b>£</b>	<b>2020</b> <b>£</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Revaluation reserve</b>	<b>Total</b>
As at 1 November 2019	7,791	-	803,458	811,249
Incoming resources	183,047	90,544		273,591
Resources expended	(179,815)	(90,544)		(270,359)
As at 31 October 2020	<u>11,023</u>	<u>-</u>	<u>803,458</u>	<u>814,481</u>

**Analysis of net assets**

	<b>Total funds</b> <b>2020</b> <b>£</b>	<b>Unrestricted funds</b> <b>2020</b> <b>£</b>	<b>Restricted funds</b> <b>2020</b> <b>£</b>	<b>Total funds</b> <b>2019</b> <b>£</b>
Tangible assets	1,474,272	1,474,272	-	1,482,851
Debtors	6,114	6,114	-	25,121
Cash at bank	52,185	52,185	-	45,030
Bank loans	(712,882)	(712,882)	-	(712,882)
Other creditors	(5,208)	(5,208)	-	(28,871)
	<u>814,481</u>	<u>814,481</u>	<u>-</u>	<u>811,249</u>

**Manchester Jewish Community Centre**  
**Notes to accounts**  
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**12 Cost of generating funds - direct charitable expenditure**

	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Heat light and power	44,343	44,343	-	38,687
Wages, salaries and fees	14,373	9,373	5,000	20,934
Swimming pool expenses	16,803	16,803	-	10,938
Rates and water rates	8,031	8,031	-	12,306
Repairs, renovations and maintenance	10,248	10,248	-	40,585
Staff Training	730	730	-	-
Depreciation	8,579	8,579	-	8,579
Professional fees	25,751	25,751	-	1,407
Insurance	6,759	6,759	-	6,568
Security	80,973	-	80,973	143,332
Support costs (note 13)	52,202	47,631	4,571	53,972
	<u>268,792</u>	<u>178,248</u>	<u>90,544</u>	<u>337,308</u>

**13 Governance costs**

	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent examiners fee	1,567	1,567	-	3,000
	<u>1,567</u>	<u>1,567</u>	<u>-</u>	<u>3,000</u>

**13a Support Costs**

	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	18,148	13,577	4,571	13,966
Telephone and fax	734	734	-	1,447
Light and heat	8,500	8,500	-	7,500
Sundry, cleaning and refuse collection	12,871	12,871	-	16,648
Printing, postage and stationery adverts	985	985	-	744
Mortgage interest	10,964	10,964	-	13,667
	<u>52,202</u>	<u>47,631</u>	<u>4,571</u>	<u>53,972</u>

**Manchester Jewish Community Centre**  
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**14 Grants**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Local Authority Covid Grant	25,000	
CST	80,973	143,332
	<u>105,973</u>	<u>143,332</u>