

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
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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 am 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
		£	£	£	£
INCOMING RESOURCES					
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		273,591	183,047	90,544	346,081
RESOURCES EXPENDED					
Cost of generating funds:					
Direct charitable expenditure	12	268,792	178,248	90,544	337,308
Charitable expenditure:					
Governance costs	13	1,567	1,567	-	3,000
Total expenditure		270,359	179,815	90,544	340,308
Deficit before revaluation gains		3,232	3,232		5,773
Surplus on Revaluation		-		-	
NET INCOME FOR THE YEAR	11	3,232	3,232	-	5,773
Total funds:					
Brought forward	11	811,249	811,249	-	805,476
Carried forward	11	814,481	814,481	-	811,249

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

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

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

Average number of employees during the year	Number	Number
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.

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

5 Tangible fixed assets

	Freehold land and buildings £	Plant and machinery £	Total £
Cost/Valuation			
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>
Depreciation			
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>
Net book value			
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.

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

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

6 Debtors	2020	2019
	£	£
Other debtors	<u>6,114</u>	<u>25,121</u>

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

8 Creditors: amounts falling due after one year	2020	2019
	£	£
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.

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

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

11 Funds:	2020 £	2020 £	2020 £	2019 £
	Unrestricted	Restricted	Total	Total
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>

	2020 £	2020 £	2020 £	2020 £
	Unrestricted funds	Restricted funds	Revaluation reserve	Total
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

	Total funds 2020 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2019 £
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
for the year ended 31 October 2020

12 Cost of generating funds - direct charitable expenditure

	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019
	£	£	£	£
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

	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019
	£	£	£	£
Independent examiners fee	1,567	1,567	-	3,000

13a

Support Costs

	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019
	£	£	£	£
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
Notes to accounts
for the year ended 31 October 2020

14 Grants

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