

JEWISH EDUCATION IN MANCHESTER

England & Wales - Charity number 1111759

Details

Other names JEM

Status Registered

Legal form Other

Registered 2005-10-20

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

Contact

Address 1 Wellington Street East
Higher Broughton
Salford
Greater Manchester
M7 2AU

Phone 0161 792 1673

Email donate@jemuk.org

Website www.jemuk.org

Activities

Objects: (I) TO ADVANCE RELIGIOUS EDUCATION IN ACCORDANCE WITH THE DOCTRINES AND PRINCIPLES OF THE ORTHODOX JEWISH FAITH;(II) TO PROMOTE AND ADVANCE THE JEWISH RELIGION AND ETHICS BY THE RUNNING OF PRAYER GROUPS ON A REGULAR BASIS.

Activities: Main area of activity is promoting and offering local events classes on various topics in Jewish education and life. We'll run social events across the spectrum of the community. We've specially tailored courses and events to help develop Jewish culture and acceptance groups through the community. We also introduce the local community to those who are not affiliated to any group or community.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, WORLDWIDE.
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-04	£58,181	£44,106	-	-
2024-04-04	£61,766	£45,138	-	-
2023-04-04	£51,387	£39,207	-	-
2022-04-04	£70,247	£36,947	-	-
2021-04-04	£45,545	£35,004	-	-

Trustees

Name	Role	Appointed
ALEX ARNOLD		
AVIV BAR-ILAN		
MARC COHEN		

JEWISH EDUCATION IN MANCHESTER

England & Wales - Charity number 1111759

Accounts

Jewish Education in Manchester
Unaudited Financial Statements
4 April 2025

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Financial Statements

Year ended 4 April 2025

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

Jewish Education in Manchester

Trustees' Annual Report

Year ended 4 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 4 April 2025.

Reference and administrative details

Registered charity name	Jewish Education in Manchester
Charity registration number	1111759
Principal office	1 Wellington Street East Salford Manchester M7 AU
The trustees	A Bar-Ilan A Arnold M Cohen
Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Jewish Education in Manchester is a charitable trust constituted by a Deed of Trust dated 20th June 2005 and is a registered charity, number 1111759.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What you need to know'.

Risk Management

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

Jewish Education in Manchester

Trustees' Annual Report *(continued)*

Year ended 4 April 2025

Objectives and activities

The objectives of the charity are;

- (i) to advance religious education in accordance with the doctrines and principles of the Orthodox Jewish Faith.
- (ii) (ii) to promote and advance the Jewish religion and ethics by the running of prayer groups on a regular basis.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity received £58,181 (2024: £61,766) in donations and spent £44,106 (2024: £45,138) in the furtherance of its objectives.

The charity provides adult education services including providing courses and lectures, as well as various other pastoral services for older singles. The charity also lectures in schools too.

Financial review

As at 4 April 2025 the charity held free reserves of £172,354 (2024: £158,279) all unrestricted.

Reserves Policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves equivalent to approximately one year of expenditure, to enable the charity to continue making grants.

The fund is higher than the stated reserves policy as the trustees wish to invest in another teacher and a new website, that the trustees wish to have more reserves to be able to cover these future annual costs without having to worry about paying for them.

The trustees' annual report was approved on 18 December 2025 and signed on behalf of the board of trustees by:

A Arnold
Trustee

Jewish Education in Manchester

Independent Examiner's Report to the Trustees of Jewish Education in Manchester

Year ended 4 April 2025

I report to the trustees on my examination of the financial statements of Jewish Education in Manchester ('the charity') for the year ended 4 April 2025.

Responsibilities and basis of report

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

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

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

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

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

D Schwarz FCCA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

18 December 2025

Jewish Education in Manchester

Statement of Financial Activities

Year ended 4 April 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	58,181	58,181	61,766
Total income		<u>58,181</u>	<u>58,181</u>	<u>61,766</u>
Expenditure				
Expenditure on charitable activities	5,6	44,106	44,106	45,138
Total expenditure		<u>44,106</u>	<u>44,106</u>	<u>45,138</u>
Net income and net movement in funds		<u>14,075</u>	<u>14,075</u>	<u>16,628</u>
Reconciliation of funds				
Total funds brought forward		158,279	158,279	141,651
Total funds carried forward		<u>172,354</u>	<u>172,354</u>	<u>158,279</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 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Statement of Financial Position

4 April 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		172,954		158,819
Creditors: amounts falling due within one year	11	<u>600</u>		<u>540</u>
Net current assets			172,354	158,279
Total assets less current liabilities			172,354	158,279
Net assets			172,354	158,279
Funds of the charity				
Unrestricted funds			172,354	158,279
Total charity funds	12		172,354	158,279

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025, and are signed on behalf of the board by:

A Arnold
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Notes to the Financial Statements

Year ended 4 April 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Wellington Street East, Salford, Manchester, M7 2AU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

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

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

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

Incoming resources

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

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

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are expenses incurred in promoting and advancing Jewish religion and education.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	58,181	58,181	61,766	61,766

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	43,506	43,506	44,598	44,598
Support costs	600	600	540	540
	<u>44,106</u>	<u>44,106</u>	<u>45,138</u>	<u>45,138</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	43,506	–	43,506	44,598
Governance costs	–	600	600	540
	<u>43,506</u>	<u>600</u>	<u>44,106</u>	<u>45,138</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Governance costs	600	600	540

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	540

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

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

10. Trustee remuneration and expenses

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

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	600	540

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

12. Analysis of charitable funds

Unrestricted funds

	At 05 Apr 2024 £	Income £	Expenditure £	At 04 Apr 2025 £
General funds	<u>158,279</u>	<u>58,181</u>	<u>(44,106)</u>	<u>172,354</u>

	At 05 Apr 2023 £	Income £	Expenditure £	At 04 Apr 2024 £
General funds	<u>141,651</u>	<u>61,766</u>	<u>(45,138)</u>	<u>158,279</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	172,954	172,954
Creditors less than 1 year	<u>(600)</u>	<u>(600)</u>
Net assets	<u>172,354</u>	<u>172,354</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	158,819	158,819
Creditors less than 1 year	<u>(540)</u>	<u>(540)</u>
Net assets	<u>158,279</u>	<u>158,279</u>

14. Taxation

Jewish Education in Manchester 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.

JEWISH EDUCATION IN MANCHESTER

England & Wales - Charity number 1111759

Accounts

Jewish Education in Manchester
Unaudited Financial Statements
4 April 2024

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Financial Statements

Year ended 4 April 2024

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 9

Jewish Education in Manchester

Trustees' Annual Report

Year ended 4 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 4 April 2024.

Reference and administrative details

Registered charity name	Jewish Education in Manchester
Charity registration number	1111759
Principal office	1 Wellington Street East Salford Manchester M7 AU

The trustees

A Bar-Ilan
A Arnold
M Cohen

Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

Structure, governance and management

Jewish Education in Manchester is a charitable trust constituted by a Deed of Trust dated 20th June 2005 and is a registered charity, number 1111759.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

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

Jewish Education in Manchester

Trustees' Annual Report *(continued)*

Year ended 4 April 2024

Objectives and activities

The objectives of the charity are;

(i) to advance religious education in accordance with the doctrines and principles of the Orthodox Jewish Faith; (ii) to promote and advance the Jewish religion and ethics by the running of prayer groups on a regular basis.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity received £61,766 in donations and spent £45,138 in the furtherance of its objectives.

Financial review

As at 4 April 2024 the charity held free reserves of £158,279 (2023: £141,651) all unrestricted.

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves equivalent to approximately one year of expenditure, to enable the charity to continue making grants.

The trustees' annual report was approved on 22 November 2024 and signed on behalf of the board of trustees by:

A Arnold
Trustee

Jewish Education in Manchester

Independent Examiner's Report to the Trustees of Jewish Education in Manchester

Year ended 4 April 2024

I report to the trustees on my examination of the financial statements of Jewish Education in Manchester ('the charity') for the year ended 4 April 2024.

Responsibilities and basis of report

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

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

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

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

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

D Schwarz FCCA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Statement of Financial Activities

Year ended 4 April 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	61,766	61,766	51,387
Total income		<u>61,766</u>	<u>61,766</u>	<u>51,387</u>
Expenditure				
Expenditure on charitable activities	5,6	45,138	45,138	39,207
Total expenditure		<u>45,138</u>	<u>45,138</u>	<u>39,207</u>
Net income and net movement in funds		<u>16,628</u>	<u>16,628</u>	<u>12,180</u>
Reconciliation of funds				
Total funds brought forward		141,651	141,651	129,471
Total funds carried forward		<u>158,279</u>	<u>158,279</u>	<u>141,651</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 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Statement of Financial Position

4 April 2024

	Note	2024 £	£	2023 £
Current assets				
Cash at bank and in hand		158,819		142,191
Creditors: amounts falling due within one year	11	<u>540</u>		<u>540</u>
Net current assets			158,279	141,651
Total assets less current liabilities			<u>158,279</u>	<u>141,651</u>
Net assets			<u>158,279</u>	<u>141,651</u>
Funds of the charity				
Unrestricted funds			<u>158,279</u>	<u>141,651</u>
Total charity funds	12		<u>158,279</u>	<u>141,651</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 November 2024, and are signed on behalf of the board by:

A Arnold
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Notes to the Financial Statements

Year ended 4 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Wellington Street East, Salford, Manchester, M7 2AU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

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

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

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

Incoming resources

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

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

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are expenses incurred in promoting and advancing Jewish religion and education.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	61,766	61,766	51,387	51,387

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	44,598	44,598	38,666	38,666
Support costs	540	540	541	541
	<u>45,138</u>	<u>45,138</u>	<u>39,207</u>	<u>39,207</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	44,598	–	44,598	38,666
Governance costs	–	540	540	541
	<u>44,598</u>	<u>540</u>	<u>45,138</u>	<u>39,207</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Governance costs	540	540	541

8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	540	540

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

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

10. Trustee remuneration and expenses

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

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	540	540

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

12. Analysis of charitable funds

Unrestricted funds

	At 5 April 2023 £	Income £	Expenditure £	At 4 April 2024 £
General funds	<u>141,651</u>	<u>61,766</u>	<u>(45,138)</u>	<u>158,279</u>

	At 5 April 2022 £	Income £	Expenditure £	At 4 April 2023 £
General funds	<u>129,471</u>	<u>51,387</u>	<u>(39,207)</u>	<u>141,651</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	158,819	158,819
Creditors less than 1 year	<u>(540)</u>	<u>(540)</u>
Net assets	<u>158,279</u>	<u>158,279</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	142,191	142,191
Creditors less than 1 year	<u>(540)</u>	<u>(540)</u>
Net assets	<u>141,651</u>	<u>141,651</u>

14. Taxation

Jewish Education in Manchester 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.

JEWISH EDUCATION IN MANCHESTER

England & Wales - Charity number 1111759

Accounts

Jewish Education in Manchester
Unaudited Financial Statements
4 April 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Financial Statements

Year ended 4 April 2023

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 9

Jewish Education in Manchester

Trustees' Annual Report

Year ended 4 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 4 April 2023.

Reference and administrative details

Registered charity name	Jewish Education in Manchester
Charity registration number	1111759
Principal office	1 Wellington Street East Salford Manchester M7 AU

The trustees

A Bar-Ilan
A Arnold
M Cohen

Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

Structure, governance and management

Jewish Education in Manchester is a charitable trust constituted by a Deed of Trust dated 20th June 2005 and is a registered charity, number 1111759.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

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

Jewish Education in Manchester

Trustees' Annual Report *(continued)*

Year ended 4 April 2023

Objectives and activities

The objectives of the charity are;

(i) to advance religious education in accordance with the doctrines and principles of the Orthodox Jewish Faith; (ii) to promote and advance the Jewish religion and ethics by the running of prayer groups on a regular basis.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity received £51,387 in donations and spent £39,207 in the furtherance of its objectives.

Financial review

As at 4 April 2023 the charity held free reserves of £141,651 (2022: £129,471) all unrestricted.

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves equivalent to approximately one year of expenditure, to enable the charity to continue making grants.

The trustees' annual report was approved on 17 January 2024 and signed on behalf of the board of trustees by:

A Arnold
Trustee

Jewish Education in Manchester

Independent Examiner's Report to the Trustees of Jewish Education in Manchester

Year ended 4 April 2023

I report to the trustees on my examination of the financial statements of Jewish Education in Manchester ('the charity') for the year ended 4 April 2023.

Responsibilities and basis of report

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

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

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

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

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

D Schwarz FCCA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Statement of Financial Activities

Year ended 4 April 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	51,387	51,387	70,247
Total income		<u>51,387</u>	<u>51,387</u>	<u>70,247</u>
Expenditure				
Expenditure on charitable activities	5,6	39,207	39,207	36,947
Total expenditure		<u>39,207</u>	<u>39,207</u>	<u>36,947</u>
Net income and net movement in funds		<u>12,180</u>	<u>12,180</u>	<u>33,300</u>
Reconciliation of funds				
Total funds brought forward		129,471	129,471	96,171
Total funds carried forward		<u>141,651</u>	<u>141,651</u>	<u>129,471</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 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Statement of Financial Position

4 April 2023

	Note	2023 £	£	2022 £
Current assets				
Cash at bank and in hand		142,191		130,023
Creditors: amounts falling due within one year	11	<u>540</u>		<u>552</u>
Net current assets			141,651	129,471
Total assets less current liabilities			141,651	129,471
Net assets			141,651	129,471
Funds of the charity				
Unrestricted funds			141,651	129,471
Total charity funds	12		141,651	129,471

These financial statements were approved by the board of trustees and authorised for issue on 17 January 2024, and are signed on behalf of the board by:

A Arnold
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Notes to the Financial Statements

Year ended 4 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Wellington Street East, Salford, Manchester, M7 2AU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

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

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

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

Incoming resources

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

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

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are expenses incurred in promoting and advancing Jewish religion and education.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	51,387	51,387	70,247	70,247

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	38,666	38,666	36,419	36,419
Support costs	541	541	528	528
	<u>39,207</u>	<u>39,207</u>	<u>36,947</u>	<u>36,947</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	38,666	–	38,666	36,419
Governance costs	–	541	541	528
	<u>38,666</u>	<u>541</u>	<u>39,207</u>	<u>36,947</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Governance costs	541	541	528

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	540	528

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

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

10. Trustee remuneration and expenses

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

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	540	552

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

12. Analysis of charitable funds

Unrestricted funds

	At 5 April 2022 £	Income £	Expenditure £	At 4 April 2023 £
General funds	<u>129,471</u>	<u>51,387</u>	<u>(39,207)</u>	<u>141,651</u>

	At 5 April 2021 £	Income £	Expenditure £	At 4 April 2022 £
General funds	<u>96,171</u>	<u>70,247</u>	<u>(36,947)</u>	<u>129,471</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	142,191	142,191
Creditors less than 1 year	(540)	(540)
Net assets	<u>141,651</u>	<u>141,651</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	130,023	130,023
Creditors less than 1 year	(552)	(552)
Net assets	<u>129,471</u>	<u>129,471</u>

14. Taxation

Jewish Education in Manchester 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.

JEWISH EDUCATION IN MANCHESTER

England & Wales - Charity number 1111759

Accounts

Jewish Education in Manchester
Unaudited Financial Statements
4 April 2022

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Financial Statements

Year ended 4 April 2022

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 9

Jewish Education in Manchester

Trustees' Annual Report

Year ended 4 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 4 April 2022.

Reference and administrative details

Registered charity name Jewish Education in Manchester
Charity registration number 1111759
Principal office 1 Wellington Street East
Salford
Manchester
M7 AU

The trustees

A Bar-Ilan
A Arnold
M Cohen

Independent examiner D Schwarz FCCA
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Structure, governance and management

Jewish Education in Manchester is a charitable trust constituted by a Deed of Trust dated 20th June 2005 and is a registered charity, number 1111759.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

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

Jewish Education in Manchester

Trustees' Annual Report *(continued)*

Year ended 4 April 2022

Objectives and activities

The objectives of the charity are;

(i) to advance religious education in accordance with the doctrines and principles of the Orthodox Jewish Faith; (ii) to promote and advance the Jewish religion and ethics by the running of prayer groups on a regular basis.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity received £70,247 in donations and spent £36,947 in furtherance of its objectives.

Financial review

As at 4 April 2022 the charity held free reserves of £129,471 (2021:£96,171) all unrestricted.

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves equivalent to approximately one year of expenditure, to enable the charity to continue making grants.

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

A Arnold
Trustee

Jewish Education in Manchester

Independent Examiner's Report to the Trustees of Jewish Education in Manchester

Year ended 4 April 2022

I report to the trustees on my examination of the financial statements of Jewish Education in Manchester ('the charity') for the year ended 4 April 2022.

Responsibilities and basis of report

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

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

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

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

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

D Schwarz FCCA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Statement of Financial Activities

Year ended 4 April 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	70,247	70,247	44,545
Total income		<u>70,247</u>	<u>70,247</u>	<u>44,545</u>
Expenditure				
Expenditure on charitable activities	5,6	36,947	36,947	35,004
Total expenditure		<u>36,947</u>	<u>36,947</u>	<u>35,004</u>
Net income and net movement in funds		<u>33,300</u>	<u>33,300</u>	<u>9,541</u>
Reconciliation of funds				
Total funds brought forward		96,171	96,171	86,630
Total funds carried forward		<u>129,471</u>	<u>129,471</u>	<u>96,171</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 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Statement of Financial Position

4 April 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		130,023		96,651
Creditors: amounts falling due within one year	10	<u>552</u>		<u>480</u>
Net current assets			129,471	96,171
Total assets less current liabilities			129,471	96,171
Net assets			129,471	96,171
Funds of the charity				
Unrestricted funds			129,471	96,171
Total charity funds	11		129,471	96,171

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:

A Arnold
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Notes to the Financial Statements

Year ended 4 April 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Wellington Street East, Salford, Manchester, M7 2AU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

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

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

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

Incoming resources

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

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

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are expenses incurred in promoting and advancing Jewish religion and education.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	70,247	70,247	44,545	44,545

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	36,419	36,419	34,524	34,524
Support costs	528	528	480	480
	<u>36,947</u>	<u>36,947</u>	<u>35,004</u>	<u>35,004</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	36,419	–	36,419	34,524
Governance costs	–	528	528	480
	<u>36,419</u>	<u>528</u>	<u>36,947</u>	<u>35,004</u>

7. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	528	480

8. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

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

9. Trustee remuneration and expenses

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

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	552	480

11. Analysis of charitable funds

Unrestricted funds

	At 5 April 2021	Income	Expenditure	At 4 April 2022
	£	£	£	£
General funds	<u>96,171</u>	<u>70,247</u>	<u>(36,947)</u>	<u>129,471</u>

	At 5 April 2020	Income	Expenditure	At 4 April 2021
	£	£	£	£
General funds	<u>86,630</u>	<u>44,545</u>	<u>(35,004)</u>	<u>96,171</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	130,023	130,023
Creditors less than 1 year	(552)	(552)
Net assets	<u>129,471</u>	<u>129,471</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	96,651	96,651
Creditors less than 1 year	(480)	(480)
Net assets	<u>96,171</u>	<u>96,171</u>

13. Taxation

Jewish Education in Manchester 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.

JEWISH EDUCATION IN MANCHESTER

England & Wales - Charity number 1111759

Accounts

Jewish Education in Manchester
Unaudited Financial Statements
4 April 2021

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Financial Statements

Year ended 4 April 2021

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 9

Jewish Education in Manchester

Trustees' Annual Report

Year ended 4 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 4 April 2021.

Reference and administrative details

Registered charity name Jewish Education in Manchester
Charity registration number 1111759
Principal office 1 Wellington Street East
Salford
Manchester
M7 AU

The trustees

A Bar-Ilan
A Arnold
M Cohen

Independent examiner D Schwarz FCCA
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Structure, governance and management

Jewish Education in Manchester is a charitable trust constituted by a Deed of Trust dated 20th June 2005 and is a registered charity, number 1111759.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

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

Jewish Education in Manchester

Trustees' Annual Report *(continued)*

Year ended 4 April 2021

Objectives and activities

The objectives of the charity are;

(i) to advance religious education in accordance with the doctrines and principles of the Orthodox Jewish Faith; (ii) to promote and advance the Jewish religion and ethics by the running of prayer groups on a regular basis.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity spent £35,004 in furtherance of its objectives.

Financial review

As at 4 April 2020 the charity held available reserves of £96,171 (2020:£86,630).

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves equivalent to approximately one year of expenditure, to enable the charity to continue making grants.

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

A Arnold
Trustee

Jewish Education in Manchester

Independent Examiner's Report to the Trustees of Jewish Education in Manchester

Year ended 4 April 2021

I report to the trustees on my examination of the financial statements of Jewish Education in Manchester ('the charity') for the year ended 4 April 2021.

Responsibilities and basis of report

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

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

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

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

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

D Schwarz FCCA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Jewish Education in Manchester

Statement of Financial Activities

Year ended 4 April 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	44,545	44,545	48,747
Total income		<u>44,545</u>	<u>44,545</u>	<u>48,747</u>
Expenditure				
Expenditure on charitable activities	5,6	35,004	35,004	34,211
Total expenditure		<u>35,004</u>	<u>35,004</u>	<u>34,211</u>
Net income and net movement in funds		<u>9,541</u>	<u>9,541</u>	<u>14,536</u>
Reconciliation of funds				
Total funds brought forward		86,630	86,630	72,094
Total funds carried forward		<u>96,171</u>	<u>96,171</u>	<u>86,630</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 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Statement of Financial Position

4 April 2021

	Note	2021 £	£	2020 £
Current assets				
Cash at bank and in hand		96,651		87,110
Creditors: amounts falling due within one year	10	<u>480</u>		<u>480</u>
Net current assets			96,171	86,630
Total assets less current liabilities			96,171	86,630
Net assets			96,171	86,630
Funds of the charity				
Unrestricted funds			96,171	86,630
Total charity funds	11		96,171	86,630

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

A Arnold
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Jewish Education in Manchester

Notes to the Financial Statements

Year ended 4 April 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Wellington Street East, Salford, Manchester, M7 2AU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

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

Incoming resources

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

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

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2021

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are expenses incurred in promoting and advancing Jewish religion and education.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	44,545	44,545	48,747	48,747

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	34,524	34,524	33,732	33,732
Support costs	480	480	479	479
	<u>35,004</u>	<u>35,004</u>	<u>34,211</u>	<u>34,211</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2021

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activities	34,524	–	34,524	33,732
Governance costs	–	480	480	479
	<u>34,524</u>	<u>480</u>	<u>35,004</u>	<u>34,211</u>

7. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	480	480

8. Staff costs

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

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

9. Trustee remuneration and expenses

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

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	480	480

11. Analysis of charitable funds

Unrestricted funds

	At 5 April 2020	Income	Expenditure	At 4 April 2021
	£	£	£	£
General funds	<u>86,630</u>	<u>44,545</u>	<u>(35,004)</u>	<u>96,171</u>

	At 5 April 2019	Income	Expenditure	At 4 April 2020
	£	£	£	£
General funds	<u>72,094</u>	<u>48,747</u>	<u>(34,211)</u>	<u>86,630</u>

Jewish Education in Manchester

Notes to the Financial Statements *(continued)*

Year ended 4 April 2021

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	96,651	96,651
Creditors less than 1 year	(480)	(480)
Net assets	<u>96,171</u>	<u>96,171</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	87,110	87,110
Creditors less than 1 year	(480)	(480)
Net assets	<u>86,630</u>	<u>86,630</u>

13. Taxation

Jewish Education in Manchester 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.