MANCHESTER REFORM CONGREGATION

England & Wales · Charity number 1118957

Details

Status	Registered
Legal form	Other
Registered	2007-04-26
Register	View on the Charity Commission register

Contact

Address	Spaces 125 Deansgate M3 2BY
Phone	0161 8340415
Email	office@jacksonsrow.org
Website	www.jacksonsrow.org

Activities

Objects: THE OBJECTS OF THE CONGREGATION (THE “OBJECTS”) ARE, FOR THE PUBLIC BENEFIT, TO ADVANCE THE JEWISH RELIGION, IN ACCORDANCE WITH THE DOCTRINES OF THE JEWISH RELIGION AS ORIENTED WITHIN THE REFORM AND PROGRESSIVE JEWISH TRADITION, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) MAINTAINING AND OPERATING A SYNAGOGUE OR SYNAGOGUES FOR WORSHIP IN ACCORDANCE WITH THE SAID DOCTRINES;(B) PROVIDING JEWISH EDUCATION IN ACCORDANCE WITH THE SAID DOCTRINES; AND(C) UNDERTAKING SUCH OTHER ACTIVITIES, INCLUDING THOSE OF A RELIGIOUS AND/OR EDUCATIONAL NATURE, THAT EXCLUSIVELY FURTHER THE ABOVE CHARITABLE PURPOSES, AS THE COUNCIL MAY FROM TIME TO TIME ELECT.

Activities: Place of worshipMeeting place

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

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Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE GREATER MANCHESTER, CHESHIRE, LANCASHIRE
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,001,331	£380,292	£16,164,079	3
2023-12-31	£15,526,820	£412,029	£15,543,040	4
2022-12-31	£452,872	£382,837	-	-
2021-12-31	£470,856	£334,227	-	-
2020-12-31	£318,725	£369,974	-	-

Trustees

Name	Role	Appointed
Anne Weinstock		2025-06-03
Daniel Joseph Savage		2006-04-28
David Leighton		2022-05-01
David Lewis		2025-06-03
Dr Harold Weinstock		2017-04-25
Elliot Cohen		2023-06-27
Eric Langer		2023-08-03
Irene Gould		2022-05-01
Janet Langer		2022-05-01
Peter Rapaport		2024-04-18

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MANCHESTER REFORM CONGREGATION

England & Wales - Charity number 1118957

Accounts

Manchester Reform Congregation

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2024

Charity Number: 1118957

Manchester Reform Congregation
CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 21

Manchester Reform Congregation
TRUSTEES' AND OTHER INFORMATION

Trustees: During and signing of Accounts

Chairperson	Daniel Franks President Harold Weinstock: Co- Treasurer and Custodian Eric Langer Co- Treasurer Elliot Cohen Irene Gould Peter Rapaport (Appointed 18 April 2024) Mrs Anne Weinstock (Appointed 3 June 2025) David Lewis (Appointed 3 June 2025) Janet Langer Darren Vaile Francine Morris (Resigned 14 May 2024) Jack Morris (Resigned 6 April 2025) Joyce Walker Goodman (Resigned 31 October 2024) Leona Vaile (Resigned 6 April 2025) Pamela Walker (Appointed 18 April 2024, Resigned 1 October 2024) Martin Nelson (Resigned 9 June 2025) Mark Levy (Resigned 21 June 2024) David Leighton Daniel Savage-Custodian Louis Rapaport -Custodian Mark Levy -Custodian (Resigned 21 June 2024)
Charity Number in England and Wales	1118957
Principal Address	Spaces 125 Deansgate Manchester M3 2BY United Kingdom
Auditors	Montague Kaye Chartered Certified Accountants and Registered Auditors 82 Reddish Road Reddish Stockport SK5 7QU GB
Principal Bankers	Barclays 1 Yorkshire Street Rochdale O16 1BJ

Manchester Reform Congregation
TRUSTEES' REPORT
for the financial year ended 31 December 2024

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Manchester Reform Congregation present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity
Manchester Reform Synagogue was established in 1856 to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practiced in this Congregation, and to promote religious, charitable, and educational activities.

Mission, Objectives and Strategy

Mission Statement
Manchester Reform Congregation was established in 1856 to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practiced in this Congregation, and to promote religious, charitable and educational activities. To achieve these objectives, the Synagogue has the following strategies:

- The employment of Rabbis
- Holding services on the Sabbath and all religious Holy Days
- Holding services to celebrate religious festivals
- Educational and religious activities to encourage friendships and promote a Jewish experience.

Objectives
The Trustees have given due regard to public benefit guidance published by the Charity Commission. The Trustees have established appropriate organisational structures and risk management processes to ensure objectives are met effectively.

Structure, Governance and Management

Structure
Legal structure of the Charity
The charity's governing document is the constitution adopted 9 December 1971, 29 May 2019, 21 November 2021 and April 2024. Management of the charity is delegated under the Constitution to the Executive who report to the Council whose actions have ultimate responsibility unless subject to rules referring to the membership of the Synagogue.

The trustees are all individuals.

Recruitment, induction and training
New trustees are elected at the AGM or by the Executive and Council if vacancies occur and then approved at the Annual General Meeting. As new trustees are members of the Synagogue no general program of induction is used. However, policies and procedures are explained at Council meetings.

Governance
Organisation structure
An elected Executive and Council administer the Synagogue. The executives and council meet monthly. The Synagogue employees manage the day-to-day administration alongside the Rabbi (s) and report to the Executive and Council.
Payments from bank accounts are normally subject to two-person authorisation with certain exceptions re smaller

amounts or debit card payments, all payments are duly authorised and supported by third party documentation.
Rabbi Lisa Barrett and Rabbi Warren Elf have supplied services on a self-employed basis. Rabbi Lisa Barrett ceased to take services after the end of July 2024 but continued to provide other services such as funerals and the Access class until 30 September 2024.
We are grateful to Rabbi Elf for his continuing support and to Rabbi Bort (for High Holy Day Services) In addition we are also grateful for the student Rabbi's who have taken our services during the year.

The executive and council are grateful for the support of our office staff Mandy Bernhardt (Secretary) and Isabel Arkwright (Accounts) and since October 2024 Pam Walker as Office Manager

Review of Activities, Achievements and Performance
2024 was another challenging year for the Synagogue. We remained at Elliot House in the City Centre until mid-August 2025, sub-letting from the Manchester Chamber of Commerce. However, when the Chamber went into administration, we were forced to vacate those premises.

Daniel Franks has continued as our President and has with our council and executive had to deal with some various challenges during the year.
Despite these challenges we continue to have weekly Shabbat services. Attendances varies from around 60 people to as few as 20 but the atmosphere is amazingly warm and uplifting. We continue to have Friday evening serves on zoom and at various times Erev Shabbat services at members homes.
Our High Holy Day services in 2024 were not as well attended as in 2023, however our other services as well as Tu Bishvat and our second night Pesach seder were both well attended and filled with joy.
Unfortunately, over the last twelve months, we have seen a further decline in membership, partly due to our sister communities signing up to JJBS which allowed members to transfer their burial subscriptions. Despite this decline, we have welcomed new members, some following their conversion and others drawn by the warmth of our weekly services and want to be a part of community.

Financial Review
The results for the financial year are set out on pages 11-21 including additional notes showing income and expenditure in greater detail.
During 2024, the Synagogue had surplus funds of £621,039, compared to £15,114,791 in 2023. The trustees considered the financial resources for the year under review and found them to be their satisfaction. The surplus was mainly due to the investment income received. The financial position of the Charity at 31 December 2024 and comparatives are more fully detailed in the accounts.

Income
Investment policy
The Trustees' investment powers are governed by its constitution which permits the funds available to be invested in a wide range of securities and assets.
The Trustees investment policy is to aim for safety, commensurate with immediate and planned spending requirements mainly under the guidance of our professional advisors.

Results and Dividends
At the end of the financial year the charity has assets of £16,246,935 (2023 - £15,655,090) and liabilities of £82,856 (2023 - £112,050). The net assets of the charity have increased by £621,039.

Reserves Position and Policy

Reserves and funding
The charity had net current assets on 31 December 2024 of £ 16,164,079 and is therefore sufficiently able to continue in operation and meet its debts as they fall due. The trustees continue to monitor the position on a regular basis.
The trustees believe that the Charity holds sufficient reserves to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances.

Principal Risks and Uncertainties
Risk management
All major risks to which the Synagogue is exposed are dealt with at regular Council and Executive meetings, and where appropriate, controls are established.

The key priorities are as follows:

- Plans for future periods.
  Rabbi Appointment
  The executive and council consider the appointment of a Rabbi to be essential, and a sub-committee is actively involved in this process.

- Charitable Incorporation Organisation (CIO)
  We set up a CIO, to provide an incorporation structure with limited liability. This would replace our current outdated structure and provide a framework for the future. It is intended to obtain the approval of the Synagogue membership to transfer the operations and assets of the Synagogue to the CIO

- Future of the Synagogue
  Although the Synagogue's finances are strong and its community life remains vibrant, discussions are ongoing regarding the future location of our Synagogue.

- New Building
  A small team led by Elliott Cohen have been tasked to find a new building in the city centre. We have identified a couple of potential buildings, one of which may be suitable not only as a place for worship but also as a community hub for our congregation and the wider community.

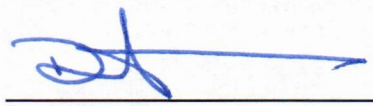
  Merger discussion with Sha'arei Shalom
  The Synagogue continues to have discussions with Sha'arei Shalom on the possibility of a merger.

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

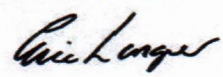
Compliance with Sector-Wide Legislation and Standards
The charity engages proactively with legislation, standards and codes which are developed for the sector. Manchester Reform Congregation subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 28 October 2025 and signed on its behalf by:



Daniel Franks
Chairperson



Eric Langer
Trustee

Manchester Reform Congregation
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 28 October 2025 and signed on its behalf by:

Daniel Franks
Chairperson

Eric Langer
Trustee

INDEPENDENT AUDITOR'S REPORT
to the Members of Manchester Reform Congregation

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Manchester Reform Congregation ('the charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework, the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information
The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT
to the Members of Manchester Reform Congregation

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Further information regarding the scope of our responsibilities as auditor
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT
to the Members of Manchester Reform Congregation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities
This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

MONTAGUE KAYE
Chartered Certified Accountants and Registered Auditors
82 Reddish Road
Reddish
Stockport
SK5 7QU
GB

30 October 2025

Manchester Reform Congregation
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	**3.1**	**160,372**	**1,972**	**162,344**	177,130	1,867	178,997
Charitable activities	**3.2**	**94,288**	**-**	**94,288**	62,064	-	62,064
Other trading activities	**3.3**	**-**	**-**	**-**	30,000	-	30,000
Investments	**3.4**	**744,699**	**-**	**744,699**	267,797	-	267,797
Other income	**3.5**	**-**	**-**	**-**	14,987,945	-	14,987,945
Total income		**999,359**	**1,972**	**1,001,331**	15,524,936	1,867	15,526,803
Expenditure							
Charitable activities	**4.1**	**375,584**	**4,708**	**380,292**	407,452	4,560	412,012
Net income/expenditure)		**623,775**	**(2,736)**	**621,039**	15,117,484	(2,693)	15,114,791
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**623,775**	**(2,736)**	**621,039**	15,117,484	(2,693)	15,114,791
Reconciliation of funds:							
Total funds beginning of the year	**14**	**15,464,499**	**78,541**	**15,543,040**	347,015	81,234	428,249
Total funds at the end of the year		**16,088,274**	**75,805**	**16,164,079**	15,464,499	78,541	15,543,040

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Manchester Reform Congregation
BALANCE SHEET
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Investments	8	**8,703,593**	37,000
Current Assets			
Stocks	9	**67,620**	68,982
Debtors	10	**337,951**	146,948
Cash at bank and in hand	11	**7,137,771**	15,402,160
		7,543,342	15,618,090
Creditors: Amounts falling due within one year	12	**(82,856)**	(112,050)
Net Current Assets		**7,460,486**	15,506,040
Total Assets less Current Liabilities		**16,164,079**	15,543,040
Funds			
Restricted trust funds		**75,805**	78,541
Designated funds (Unrestricted)		**114,481**	114,481
General fund (unrestricted)		**15,973,793**	15,350,018
Total funds	14	**16,164,079**	15,543,040

Approved by the Board of Trustees and authorised for issue on 28 October 2025 and signed on its behalf by

Daniel Franks
Chairperson

Eric Langer
Trustee

Manchester Reform Congregation
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net movement in funds		**473,927**	15,114,791
Adjustments for:			
Interest receivable and similar income		**(597,587)**	(267,797)
		(123,660)	14,846,994
Movements in working capital:			
Movement in stocks		**1,362**	-
Movement in debtors		**(191,003)**	(102,430)
Movement in creditors		**(29,194)**	36,808
Cash (used in)/generated from operations		**(342,495)**	14,781,372
Cash flows from investing activities			
Interest received		**597,587**	267,797
Dividends received		**147,112**	-
Payments to acquire investments(inc year end revaluation)		**(8,666,593)**	-
Receipts from disposal of tangible assets		**-**	17,977
Net cash (used in)/generated from investment activities		**(7,921,894)**	285,774
Net (decrease)/increase in cash and cash equivalents		**(8,264,389)**	15,067,146
Cash and cash equivalents at the beginning of the year		**15,402,160**	335,014
Cash and cash equivalents at the end of the year	**11**	**7,137,771**	15,402,160

1. GENERAL INFORMATION

Manchester Reform Congregation is a charity incorporated in the United Kingdom. The registered office of the charity is Spaces, 125 Deansgate, Manchester, M3 2BY, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£), which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The Charity is public benefit entity.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Donations and legacies
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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.
Membership subscriptions are treated as donations and are accounted for when receivable. A provision is recognised if, after initial recognition of the income, it becomes unlikely that the charity will receive the money.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred, and the amount involved can be quantified.
Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from charitable activities
Income from charitable activities includes income earned from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Donated services or facilities
Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Investments
Income from investments is recognised when it becomes receivable.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement, and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Inventories
Inventories are stated at the lower cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Manchester Reform Congregation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and Gifts	5,149	1,972	7,121	5,467
Membership Fees	130,225	-	130,225	148,173
Legacies Receivable	3,000	-	3,000	-
Income tax recovered	21,998	-	21,998	25,357
	160,372	1,972	162,344	178,997

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Charitable Activities:				
Income from charitable activities	3,093	-	3,093	3,601
Book Sales	290	-	290	1,050
Events	1,685	-	1,685	-
Funeral receipts	89,220	-	89,220	57,413
	94,288	-	94,288	62,064

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Car Park Rental	-	-	-	30,000

3.4 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Investments	744,699	-	744,699	267,797

3.5 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Net gain on disposal of tangible assts	-	-	-	14,987,945

The figure of dividend income comprises dividend income of £23,921 and revaluation of investments at the year end of £123.191.

4. EXPENDITURE

Manchester Reform Congregation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activites	**10,264**	**-**	**-**	**10,264**	4,560
Staff Costs	**99,719**	**-**	**-**	**99,719**	159,542
Premises	**91,049**	**-**	**-**	**91,049**	106,326
Communications and IT	**3,119**	**-**	**-**	**3,119**	4,904
Finance Costs	**28,393**	**-**	**-**	**28,393**	2,919
Governance Costs	**6,919**	**-**	**-**	**6,919**	36,431
General Office	**34,054**	**-**	**-**	**34,054**	20,101
Book Costs	**5,880**	**-**	**-**	**5,880**	-
Reform Judaism Affiliation Fee	**24,525**	**-**	**-**	**24,525**	24,385
Funeral costs	**76,370**	**-**	**-**	**76,370**	52,844
	380,292	**-**	**-**	**380,292**	412,012

5. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/crediting):		
Auditor's remuneration:		
- audit services	**6,000**	7,440

6. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Rent receivable - other income	**-**	30,000
Bank interest	**597,587**	267,797
Investment income	**147,112**	-
	744,699	297,797

7. EMPLOYEES AND REMUNERATION

Number of employees
Wages and salaries include the cost of self-employed Rabbi's and Student Rabbi's
The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Office	**3**	2
Rabbi	**1**	1
	4	3

The staff costs comprise:	**2024 £**	2023 £
Wages and salaries	**99,719**	144,081
Social security costs	**-**	3,839
Pension costs	**4,103**	11,622
	103,822	159,542

Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are. received.
Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.
Retirement benefits
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Rabbi: As both Rabbi's and Student Rabbi's are self employed we have shown them as the equivalent of one Rabbi above

8. INVESTMENTS

	Other investments
Investments	**£**
Cost	
At 1 January 2024	37,000
Additions	8,543,403
Increase in value at year end	123,190
AT 31 December 2024	8,703,593
Net book value	
At 31 December 2024	**8,703,593**
At 31 December 2023	37,000

Manchester Reform Congregation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

9. STOCKS

	2024	2023
	£	£
Stock (non trading)	67,620	68,982

Stock consists of cemetery plots held at Mill Lane, Cheadle.
In 1995, the trustees of Menorah Synagogue arranged with Stockport MBC by means of a Deed of Allotment, to prepay for 204 burial spaces at Mill Lane Cemetery, Cheadle. the Synagogue paid one half of the cost to Menorah Synagogue for a right to 102 burial spaces. It is understood that if all the spaces have not been used when the Deed of Allotment expires after 99 years the remaining land would revert to Stockport MBC. In 2003, the Synagogue prepaid for a right to a further 100 burial spaces at Mill Lane Cemetery, Cheadle.

During the year 2 plots were used at a cost of £681 each i.e. £1382 was transferred to funeral costs and reduced the value of stock

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**4,190**	24,696
Other debtors	**326,470**	60,225
Prepayments and accrued income	**7,291**	62,027
	337,951	146,948

11. CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash and bank balances	**7,137,771**	15,402,160

12. CREDITORS

Amounts falling due within one year	2024	2023
	£	£
Trade creditors	**9,630**	39,417
Other creditors	**54,156**	50,230
Accruals and deferred income	**19,070**	22,403
	82,856	112,050

13. RESERVES

	2024	2023
	£	£
At the beginning of the year	**15,543,040**	428,249
Surplus for the financial year	**621,039**	15,114,791
At the end of the year	**16,164,079**	15,543,040

Manchester Reform Congregation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2023	347,015	81,234	428,249
Movement during the financial year	15,117,484	(2,693)	15,114,791
At 31 December 2023	15,464,499	78,541	15,543,040
Movement during the financial year	623,775	(2,736)	621,039
At 31 December 2024	**16,088,274**	**75,805**	**16,164,079**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
Restricted funds					
Cemetery Fund	12,745	-	-	-	12,745
Education Fund	13,126	-	-	-	13,126
Restoration Fund	10,615	-	-	-	10,615
Charity Fund	138	-	-	-	138
Youth Fund	3,783	-	-	-	3,783
Lionel Blundell Choir Fund	3,738	-	51	-	3,687
Charles Shay Wallace Hebrew Prize Fund	1,005	-	-	-	1,005
Kol Nidre Fund	5,308	1,947	4,657	-	2,598
Ladies Guild Fund	20,890	-	-	-	20,890
Frimete Foldberg Education Cup Fund	1,358	-	-	-	1,358
Scroll Repair Fund	737	25	-	-	762
Window Fund	5,098	-	-	-	5,098
	78,541	1,972	4,708	-	75,805
Unrestricted funds					
Property Maintenance Fund	30,993	-	-	-	30,993
Burial Assistance Fund	83,488	-	-	-	83,488
Unrestricted General	14,910,743	996,519	375,744	-	15,531,518
Legacies	439,275	3,000	-	-	442,275
	15,464,499	999,519	(375,744)	-	16,088,274
Total funds	**15,543,040**	**1,001,491**	**380,452**	**-**	**16,164,079**

Unrestricted
The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.
Unrestricted Designated Funds
Property Maintenance Fund -: For repairs to Synagogue Properties
Burial Assistance Funds: to contribute to the funeral expenses of eligible participants in the fund as per resolution passed on 28 April 1983 AGM

Restricted
Cemetery Fund: For upkeep and repairs to Cemeteries
Education Fund: *See Note below.
Restoration Fund: *See Note below.
Charity Fund: Fund to be distributed to general charities.
Kol Nidre Fund: Fund to be distributed to specific charities as per the Presidents Kol Nidre appeal.

Manchester Reform Congregation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Ladies Guild Fund: To be used for the kitchen at a new Synagogue.
Frinmete Goldberg Education Cup Fund: *See Note below.
Scroll Repair Fund: For repairs to Sefer Torahs
Window fund: For movement of the widows to new Synagogue
Youth fund: * See note below.
Lionel Blundell Choir fund: Funds to used for the choir and music.
Charles Shay Wallace Hebrew Prize Fund: *see note below.

*Note: the restrictions on these funds have to be researched to determine their purpose

14.3 ANALYSIS OF NET ASSETS BY FUND

	Financial fixed assets	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	-	78,541	-	78,541
Unrestricted designated funds	123,191	114,481	-	237,672
Unrestricted general funds	8,580,402	7,350,320	**(82,856)**	15,847,866
	8,703,593	7,464,801	**(82,856)**	16,085,538
	8,703,593	**7,543,342**	**(82,856)**	**16,164,079**

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

MANCHESTER REFORM CONGREGATION

England & Wales - Charity number 1118957

Accounts

Charity registration number 1118957

MANCHESTER REFORM SYNAGOGUE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

MANCHESTER REFORM SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Eric Langer	(Appointed 27 June 2023)
	Daniel Franks	
	Irene Gould	
	Janet Langer	
	David Leighton	
	Mark Levy	
	Martin Nelson	
	Louis Rapaport	
	Daniel Savage	
	Leona Vaile	
	Joyce Walkden-Goodman	
	Francine Morris	(Appointed 23 March 2023)
	Roy Saatchi	
	Dr Harold Weinstock	
Charity number	1118957	
Auditor	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW	
Bankers	Barclays 1 Yorkshire Street Rochdale O16 1BJ	
Solicitors	Kuit Steinart Levy LLP 3 St Mary's Parsonage Manchester M3 2RD	

MANCHESTER REFORM SYNAGOGUE

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 21

MANCHESTER REFORM SYNAGOGUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

Manchester Reform Congregation was established in 1856 to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practiced in this Congregation, and to promote religious, charitable and educational activities. To achieve these objectives, the Synagogue has the following strategies:

- The employment of Rabbis
- Holding services on the Sabbath and all religious Holy Days
- Holding services to celebrate religious festivals
- Educational and religious activities to encourage friendships and promote a Jewish experience.

The Trustees have given due regard to public benefit guidance published by the Charity Commission. The Trustees have established appropriate organisational structures and risk management processes to ensure objectives are met effectively.

Legal structure of the Charity

The charity's governing document is the constitution adopted 9 December 1971, amended 29 May 2019 and 21 November 2021. Management of the charity is delegated under the Constitution to the Executive who report to the Council whose actions have ultimate responsibility unless subject to rules referring to the membership of the Synagogue.

The trustees are all individuals.

Recruitment, induction and training

New trustees are elected at the AGM or by the Executive and Council if vacancies occur and then approved at the Annual General Meeting. As new trustees are members of the Synagogue no general program of induction is used. However, policies and procedures are explained at Council meetings.

Organisation structure

An elected Executive and Council administer the Synagogue. The executive meet on a regular basis as does the Council. The Synagogue employees manage the day-to-day administration alongside the Rabbi (s) and reports to the Executive and Council.

Payments from Barclays Bank accounts and other accounts are subject to two-person authorisation with the exception of the Tridos Bank account which had one person authorisation, but this account is no longer being used and there were specific reasons why during 2023 only one person was available to make payments, but all payments were authorised.

Rabbi Ashworth-Steen resigned on 23 July 2023 and after that, Rabbi Lisa Barrett and Rabbi Warren Elf have supplied services on a self-employed basis. Rabbi Lisa Barrett ceased to take services after the end of July 2024 but continued to provide other services such as funerals and the Access class until 30 September 2024.

We are grateful to Rabbi Elf and Rabbi Barrett for their continuing support and wish to thank Rabbi Ashworth-Steen for her services.

Risk management

All major risks to which the Synagogue is exposed are dealt with at regular Council and Executive meetings, and where appropriate, controls are established.

Achievements and performance

2023 has proved to have been a difficult year for the Synagogue, it was initially expected that the sale of the Synagogue premises would occur by 31 December 2022, however, the actual sale did not take place until the exchange of contracts on the 5 July 2023 and completion on the 23 August 2023.

As a result of the expected purchase prior to 31 December 2022 the office and services had been moved to the Chaplaincy on Oxford Road during 2022. At the end of July 2023, the Chaplaincy advised us they were experiencing financial problems, they gave us 2 months' notice to vacate the premises. Having to find a new location at short notice we located Elliot House in the City Centre and interestingly, adjacent to Jacksons Row, where we had vacated only the year before. We took a two year lease with the Chamber of Commerce at Elliot House, starting on the 1 September 2023.

In January 2023 Rabbi Ashworth-Steen gave 6 months notice of her intended resignation as noted above, once again, we wish her well for the future in her PhD studies.

The annual general meeting which took place in April 2023 was a challenging event and resulted in adjournment of the meeting after Daniel Franks had been elected President. The AGM was reconvened in June where the rest of the Executive and Council were appointed.

Our membership numbers, for various reasons have reduced. Some of our members have joined our sister communities at Menorah in South Manchester and Sha'arei Shalom in North Manchester, however despite overall numbers falling we have welcomed many new members.

Our services for the High Holy Days in 2023 were well attended.

Financial review

During 2023, the Synagogue had surplus funds of £15,114,791, compared to £70,035 in 2022. The trustees considered the financial resources for the year under review and found them to be their satisfaction. The surplus was mainly due to sale of the Synagogue property on Jacksons Row and the subsequent investment in funds.

The financial position of the Charity at 31 December 2023 and comparatives are more fully detailed in the accounts.

Investment policy

The Trustees' investment powers are governed by its constitution which permits the funds available to be invested in a wide range of securities and assets.

The Trustees' investment policy is to aim for safety, commensurate with immediate and planned spending requirements mainly under the guidance of our professional advisors.

Reserves and funding

The charity had net current assets on 31 December 2023 of £15,543,040 and is therefore sufficiently able to continue in operation and meet its debts as they fall due. The trustees continue to monitor the position on a regular basis.

The trustees believe that the Charity holds sufficient reserves to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances.

Plans for future periods
Rabbi Appointment

The executive and council consider the appointment of a Rabbi to be essential and a sub-committee is actively involved in this process.

Charitable Incorporation Organisation (CIO)

We set up a CIO, to provide an incorporation structure with limited liability. This would replace our current outdated structure and provide a framework for the future. It is intended to obtain the approval of the Synagogue membership to transfer the operations and assets of the Synagogue to the CIO.

Future of the Synagogue

During the 2023 year end and into 2024, the members of the congregation were asked to complete a questionnaire as to their wishes for the future of the Synagogue. The results of that questionnaire were not decisive, and this matter is being addressed.

New Building

A small team have been tasked to find a new building in the city centre.

Merger discussion with Sha'arei Shalom

The Synagogue continues to have discussions with Sha'arei Shalom on the possibility of a merger.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Eric Langer	(Appointed 27 June 2023)
Jane Black	(Resigned 6 July 2023)
Daniel Franks	
Irene Gould	
Tracey Graham	(Resigned 30 May 2023)
David Hoffman	(Resigned 8 May 2023)
Janet Langer	
David Leighton	
Mark Levy	
Martin Nelson	
Louis Rapaport	
Claire Reynolds	(Resigned 27 April 2023)
Dr Batsheva Samely	(Resigned 21 June 2023)
Daniel Savage	
Leona Vaile	
Joyce Walkden-Goodman	
Francine Morris	(Appointed 23 March 2023)
Roy Saatchi	
Dr Harold Weinstock	

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Eric Langer
Trustee

Daniel Franks
Trustee

17 December 2024

MANCHESTER REFORM SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MANCHESTER REFORM SYNAGOGUE

Opinion

We have audited the financial statements of Manchester Reform Synagogue (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We considered and updated our knowledge of the entity's specific industry and its regulatory environment, and reviewed the entity's documentation surrounding the policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities. Based on this understanding, we identified and assessed the risks of material misstatement in the financial statements and designed and performed audit procedures in response to those risks.

We identified the key laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, the most significant of these is the Charities Act but also includes the Health & Safety Act. We also gained knowledge of the legal and regulatory frameworks which do not have a direct effect on the financial statements but compliance with which may be fundamental to the entity's ability to operate or to avoid a material penalty.

Audit response to risks identified

The audit engagement team were made aware of the potential opportunities and incentives that may exist within the company for fraudulent activity and how and where fraud might occur or be concealed within the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override of controls. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other manual adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, we designed procedures which included:

- enquiring of management and those charged with governance concerning actual and potential litigation and claims and any known instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance;
- assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry or inspection;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- performing detailed audit work on areas identified as being susceptible to management bias and override of controls, such as provisions, estimates and journal entries, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of bias;
- performing analytical procedures to identify any unusual relationships that may indicate a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Chadwick & Company (Manchester) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Tracey Connor BSc FCA (Senior Statutory Auditor)
for and on behalf of Chadwick & Company (Manchester) Limited

Chartered Accountants
Statutory Auditors
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

18 December 2024

MANCHESTER REFORM SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	2	149,503	1,867	151,370	279,937	4,635	284,572
Charitable activities	3	4,651	-	4,651	4,354	-	4,354
Other trading activities	4	115,057	-	115,057	163,744	-	163,744
Investments	5	267,797	-	267,797	202	-	202
Other income	6	14,987,945	-	14,987,945	-	-	-
Total income		15,524,953	1,867	15,526,820	448,237	4,635	452,872
Expenditure on:							
Charitable activities	7	407,469	4,560	412,029	373,904	8,933	382,837
Total expenditure		407,469	4,560	412,029	373,904	8,933	382,837
Net income/(expenditure)		15,117,484	(2,693)	15,114,791	74,333	(4,298)	70,035
Transfers between funds		-	-	-	81,608	(81,608)	-
Net movement in funds	9	15,117,484	(2,693)	15,114,791	155,941	(85,906)	70,035
Reconciliation of funds:							
Fund balances at 1 January 2023		347,015	81,234	428,249	191,074	167,140	358,214
Fund balances at 31 December 2023		15,464,499	78,541	15,543,040	347,015	81,234	428,249

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

MANCHESTER REFORM SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**13**		-		17,977
Investments	**14**		37,000		37,000
			37,000		54,977
Current assets					
Stocks	**15**	68,982		68,982	
Debtors	**16**	146,948		44,518	
Cash at bank and in hand		15,402,160		335,014	
		15,618,090		448,514	
Creditors: amounts falling due within one year	**17**	(112,050)		(75,242)	
Net current assets			15,506,040		373,272
Total assets less current liabilities			15,543,040		428,249
Net assets			15,543,040		428,249
The funds of the charity					
Restricted income funds	**19**		78,541		81,234
Unrestricted funds			15,464,499		347,015
			15,543,040		428,249

The financial statements were approved by the trustees on 17 December 2024

Eric Langer
Trustee

Daniel Franks
Trustee

MANCHESTER REFORM SYNAGOGUE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(206,573)		39,825
Investing activities					
Proceeds from disposal of tangible fixed assets		15,005,922		-	
Investment income received		267,797		202	
Net cash generated from investing activities			15,273,719		202
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			15,067,146		40,027
Cash and cash equivalents at beginning of year			335,014		294,987
Cash and cash equivalents at end of year			15,402,160		335,014

1 Accounting policies

Charity 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 was St Peter's House, Manchester, M13 9GH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Legacies do not generally form part of restricted funds as they are expendable by the Synagogue. Where such restrictions do occur the legacy is named as a specific restricted fund. Restricted funds can only be spent with the approval of the council in a general meeting.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income/(expenditure) for the year.

1.8 Stocks

Stock - Burial Plots

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Burial plots are valued at cost, which include legal fees and other relevant amounts on a per plot basis.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Donations and gifts	1,330	1,867	3,197	103,102	4,635	107,737
Legacies receivable	-	-	-	26,993	-	26,993
Membership fees	148,173	-	148,173	149,842	-	149,842
	149,503	1,867	151,370	279,937	4,635	284,572

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Unresticted funds		
Book Sales	1,050	344
Educational receipts	3,601	4,010
	4,651	4,354

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Car park rental	30,000	42,500
Sundry income	17	1,450
Funeral receipts	56,718	53,172
Income tax recovered	25,357	27,382
Board of Deputies	2,270	2,336
Burial Board payments	695	36,904
Other trading activities	115,057	163,744

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	267,797	202

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	14,987,945	-

7 Expenditure on charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Direct costs						
Share of support and governance costs (see note 8)						
Support	4,560	407,469	412,029	8,933	373,904	382,837
Analysis by fund						
Unrestricted funds	-	407,469	407,469	-	373,904	373,904
Restricted funds	4,560	-	4,560	8,933	-	8,933
	4,560	407,469	412,029	8,933	373,904	382,837

8 Support costs allocated to activities

	2023 £	2022 £
Staff costs	159,542	186,678
Premises	106,326	46,115
Communications and IT	4,904	7,115
General office	109,347	115,091
Finance costs	2,919	1,664
Governance costs	28,991	26,174
	412,029	382,837
Analysed between:		
Restricted funds	4,560	8,933
Unrestricted funds	407,469	373,904
	412,029	382,837

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	6,960	3,600
- for other financial services	-	2,460
Profit on disposal of tangible fixed assets	(14,987,945)	-

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	5

Employment costs	2023 £	2022 £
Wages and salaries	144,081	167,003
Social security costs	3,839	10,153
Other pension costs	11,622	9,522
	159,542	186,678

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 to £69,999	-	1

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Land and buildings	Car Park	Total
	£	£	£
At 1 January 2023	107,718	17,977	125,695
Disposals	(107,718)	(17,977)	(125,695)
Depreciation and impairment			
At 1 January 2023	107,718	-	107,718
Eliminated in respect of disposals	(107,718)	-	(107,718)
Carrying amount			
At 31 December 2023	-	-	-
At 31 December 2022	-	17,977	17,977

14 Investments

	Unlisted investments £
Cost or valuation	
At 1 January 2023 & 31 December 2023	37,000
Impairment	
At 1 January 2023 & 31 December 2023	-
Carrying amount	
At 31 December 2023	37,000
At 31 December 2022	37,000

15 Stocks

	2023 £	2022 £
Burial plots	68,982	68,982

Stock consist of cemetery plots held at Mill Lane, Cheadle.

In 1995, the trustees of Menorah Synagogue arranged with Stockport MBC by means of a Deed of Allotment, to prepay for 204 burial spaces at Mill Lane Cemetery, Cheadle. the Synagogue paid one half of the cost to Menorah Synagogue for a right to 102 burial spaces. It is understood that if all the spaces have not been used when the Deed of Allotment expires after 99 years the remaining land would revert to Stockport MBC. In 2003, the Synagogue prepaid for a right to a further 100 burial spaces at Mill Lane Cemetery, Cheadle.

16 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	24,696	17,029
Other debtors	60,225	6,991
Prepayments and accrued income	62,027	20,498
	146,948	44,518

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	39,417	26,230
Other creditors	50,230	11,158
Accruals and deferred income	22,403	37,854
	112,050	75,242

18 Retirement benefit schemes

Defined contribution schemes	2023 £	2022 £
Charge to profit or loss in respect of defined contribution schemes	11,622	9,522

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Cemetery Fund	12,745	-	-	-	12,745
Education Fund	13,126	-	-	-	13,126
Restoration Fund	10,565	50	-	-	10,615
Charity Fund	138	-	-	-	138
Youth fund	3,783	-	-	-	3,783
Lionel Blundell Choir fund	3,738	-	-	-	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	-	-	-	1,005
Kol Nidre Fund	8,051	1,817	(4,560)	-	5,308
Ladies Guild Fund	20,890	-	-	-	20,890
Frinmete Goldberg Education Cup Fund	1,358	-	-	-	1,358
Scroll Repair	737	-	-	-	737
Window fund	5,098	-	-	-	5,098
	81,234	1,867	(4,560)	-	78,541

19 Restricted funds **(Continued)**

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Burial Assistance fund	81,608	-	-	(81,608)	-
Cementery Fund	12,745	-	-	-	12,745
Education Fund	13,126	-	-	-	13,126
Restoration Fund	10,515	50	-	-	10,565
Charity Fund	138	-	-	-	138
Youth fund	3,783	-	-	-	3,783
Lionel Blundell Choir fund	3,738	-	-	-	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	-	-	-	1,005
Kol Nidre Fund	12,474	4,510	(8,933)	-	8,051
Ladies Guild Fund	20,890	-	-	-	20,890
Frinmete Goldberg Education Cup Fund	1,358	-	-	-	1,358
Scroll Repair	662	75	-	-	737
Window fund	5,098	-	-	-	5,098
	167,140	4,635	(8,933)	(81,608)	81,234

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Property Maintenance Fund - designated	30,993	-	-	-	30,993
Legacies - General	439,275	-	-	-	439,275
Burial Assistance fund - Designated	83,488	-	-	-	83,488
General funds	(206,741)	15,524,953	(407,469)	-	14,910,743
	347,015	15,524,953	(407,469)	-	15,464,499

20 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Property Maintenance Fund - designated	30,993	-	-	-	30,993
Legacies - General	412,282	26,993	-	-	439,275
Burial Assistance fund - Designated	-	1,880	-	81,608	83,488
General funds	(252,201)	419,364	(373,904)	-	(206,741)
	191,074	448,237	(373,904)	81,608	347,015

21 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Investments	37,000	-	37,000
Current assets/(liabilities)	15,427,499	78,541	15,506,040
	15,464,499	78,541	15,543,040

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	17,977	-	17,977
Investments	37,000	-	37,000
Current assets/(liabilities)	292,038	81,234	373,272
	347,015	81,234	428,249

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

23	**Cash generated from operations**	**2023**	**2022**
		£	**£**
	Surplus for the year	15,114,791	70,035
	Adjustments for:		
	Investment income recognised in statement of financial activities	(267,797)	(202)
	Gain on disposal of tangible fixed assets	(14,987,945)	-
	Movements in working capital:		
	(Increase)/decrease in stocks	-	2,426
	(Increase)/decrease in debtors	(102,430)	27,903
	Increase/(decrease) in creditors	36,808	(60,337)
	Cash (absorbed by)/generated from operations	(206,573)	39,825

24 Analysis of changes in net funds

The charity had no material debt during the year.

MANCHESTER REFORM CONGREGATION

England & Wales - Charity number 1118957

Accounts

Signed

CHARITY REGISTRATION NUMBER: 1118957

Manchester Reform Synagogue

Financial Statements

31 December 2022

Manchester Reform Synagogue

Financial Statements

Year ended 31 December 2022

	Page
Trustees' annual report	1
Independent auditor's report to the members	5
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	12-22
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23-25

Manchester Reform Synagogue

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Manchester Reform Synagogue
Charity registration number	1118957
Principal office	Jacksons Row (until 27.11. 2022) Manchester M2 5NH St Peter's House (from 28.11.2022)

The trustees who served during the year 2022	Jane Laura Black (resigned 6 July 2023)	Executive Trustee
	Daniel Franks (Chair)	Executive & Council Trustee
	Irene Gould	Council Trustee
	Tracey Graham (resigned 30 May 2023)	Executive Trustee
	David Hoffman (Junior Treasurer since 01.05.2022) (resigned 8 May 2023)	Executive Trustee
	Janet Langer	Council Trustee
	David Leighton	Council Trustee
	Mark Levy	Custodian Trustee
	Martin Nelson	Council Trustee
	Louis Rapaport	Custodian Trustee
	Claire Reynolds (resigned 27 April 2023)	Council Trustee
	Roy Saatchi	Executive Trustee
	Dr Batsheva Samely (resigned 21 June 2023)	Executive Trustee
	Danny Savage	Custodian Trustee
	Leona Vaile	Executive & Council Trustee
	Joyce Walkden-Goodman	Executive & Council Trustee
	Pamela Walker	Executive Trustee
	Naomi Ward	Executive Trustee

Trustees serving at the time of signing the accounts	Jay Charara	Executive & Council Trustee
	Daniel Franks (Chair)	Executive & Council Trustee
	Eric Langer (Senior Treasurer)	Executive Trustee
	Irene Gould	Council Trustee
	Janet Langer	Council Trustee
	David Leighton	Council Trustee
	Mark Levy	Custodian Trustee
	Martin Nelson	Council Trustee
	Louis Rapaport	Custodian Trustee
	Danny Savage	Custodian Trustee
	Leona Vaile	Executive & Council Trustee
	Joyce Walkden-Goodman	Executive & Council Trustee
	Dr Harold Weinstock	Custodian & Executive Trustee
	Darrane Veil	Council Trustee
	Francine Morris	Council Trustee
	Elliot Cohen	Council Trustee

Auditor	Downham Mayer Clarke Limited Chartered accountants and statutory auditor 41 Greek Street Stockport Cheshire SK3 8AX
Bankers	Barclays 1 Yorkshire Street Rochdale O16 1BJ Triodos Bank Deanery Road Bristol BS51 5AS
Solicitors	Kuit Steinart Levy LLP 3 St Mary's Parsonage Manchester M3 2RD

Structure, governance and management

Manchester Reform Congregation, also called Manchester Reform Synagogue, has in place all necessary procedures to safeguard the assets and funds of the charity, including account management software and dual signatories banking.

Governing document

The charity's governing document is the constitution adopted 9 December 1971, amended 29 May 2019 and 21 November 2021.

Recruitment, induction and training

New trustees are elected at the AGM or by the Executive and Council if vacancies occur and then approved at the Annual General Meeting. As new trustees are members of the Synagogue no general programme of induction is used. However, policies and procedures are explained at Council meetings.

Organisational structure

An elected Executive and Council administer the Synagogue. The executive meet on a regular basis as does the council. The Synagogue employs a part time administrator who handles the day-to-day administration along side the Rabbi (s) and reports to the Executive and Council.

Rabbi Silverman resigned in June 2022 and Rabbi Ashworth Steen became principal until leaving the Synagogue on 23 July 2023.

The Chair of the Synagogue at present is Daniel Franks (elected at the AGM on 23 April 2023).
During the year 2022 Naomi Ward was Chair until the AGM on 1 May 2022 when, Jane Laura Black was elected until the AGM on 23 April 2023.

The Senior Treasurer of the Synagogue during the year was Batsheva Samely who resigned on 21 June 2023. Eric Langer was appointed Treasurer by Council on 27 June 2023 as a result, this will be ratified at the adjourned AGM.

The Junior Treasurer of the Synagogue from 1 May 2022 was David Hoffman until his resignation on 8 May 2023.

Risk management

All major risks to which the Synagogue is exposed are dealt with at regular Council and Executive meetings, and where appropriate, controls are established.

Objectives and activities

Manchester Reform Synagogue was established in 1856 to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practiced in this Congregation, and to promote religious, charitable and educational activities. To achieve these objectives, the Synagogue has the following strategies:

- The employment of Rabbis
- Holding services on the Sabbath and all religious Holy Days
- Holding services to celebrate religious festivals
- Educational and religious activities to encourage friendships and promote a Jewish experience.

The Trustees have given due regard to public benefit guidance published by the Charity Commission. The Trustees have established appropriate organisational structures and risk management processes to ensure objectives are met effectively.

Achievements and performance

In autumn 2022, it was proposed that MRS could vacate by the end of 2022, with financial incentives to do so. This led to the decision to move to our current temporary site at St Peters House, however due to changes at St Peters House we expect to move to premises at the corner of Deansgate and Jacksons Row by the end of August 2023. The contract of sale previously entered into remains in place and we are expecting to receive the sale proceeds of £15 million by the end of September 2023 at the latest.

Since the vote at last year's AGM, productive discussions have continued to explore a merger with Sha'arei Shalom Synagogue. Working groups have been looking at key areas, including what a vision for a merged congregation would look like and what its structure and governance arrangements should be. The two burial schemes are different, but each will be protected for existing members. Any proposals to have a merged congregation will need to be approved by both sets of members.

June 2022 saw the departure of Rabbi Silverman, after 47 years of service, He will be missed by many. The appointment of David Bailey-Vella in early 2022 as Synagogue and Community Coordinator, has helped to ensure the smooth running of all our activities, week by week, and particularly the planning of the move to our temporary home and the magnificent farewell weekend held in November

Financial review

During 2022, the Synagogue had surplus funds of £70,035 compared to £136,629 in 2021. The trustees considered the financial resources for the year under review and found them to be to their satisfaction.

Investment policy

The Trustees' investment powers are governed by its constitution which permits the funds available to be invested in a wide range of securities and assets.

The Trustees' investment policy is to aim for safety, commensurate with immediate and planned spending requirements.

Reserves and funding

The charity had net current assets at 31st December 2022 and is therefore sufficiently able to continue in operation and meet its debts as they fall due. The Trustees continue to monitor the position on a regular basis.

The Trustees believe that the Charity should hold sufficient reserves in order to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances.

Plans for future periods

CIO: We have decided to set up a CIO (Charitable Incorporated Organisation), to provide an incorporated structure with limited liability. This would replace our outdated present structure and provide a framework for the future. This is awaiting approval from the Charity Commission. Once approved by the Charities Commission, it is intended to obtain the approval of the Synagogue membership to transfer the operations and assets of the Synagogue to the CIO.

Sale of the Synagogue: As noted above

The sale is proceeding and the time of writing £1 million was received as a result of the formal sale documents having been made the balance of £14 million will be received on completion.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

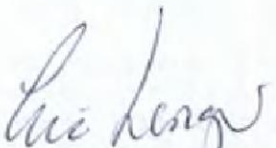
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 1 August 2023 and signed on behalf of the board of trustees by:

Daniel Franks (Chair)
Trustee



E Langer (Senior Treasurer)
Trustee

Manchester Reform Synagogue

Independent Auditor's Report to the Members of Manchester Reform Synagogue

Year ended 31 December 2022

Opinion

We have audited the financial statements of Manchester Reform Synagogue (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, in our opinion

- the information given in financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 January 2019 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Bland (Senior Statutory Auditor)

For and on behalf of
Downham Mayer Clarke Limited
Chartered accountants & statutory auditor

41 Greek Street
Stockport
Cheshire
SK3 8AX

Manchester Reform Synagogue

Statement of Financial Activities

Year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	279,937	4,635	**284,572**	304,711
Charitable activities	5	4,354	–	**4,354**	3,966
Investment income	6	202	–	**202**	1,396
Other income	7	163,744	–	**163,744**	160,783
Total income		448,237	4,635	**452,872**	470,856
Expenditure					
Expenditure on charitable activities	8,9	373,904	8,933	**382,837**	334,227
Total expenditure		373,904	8,933	**382,837**	334,227
Net income and net movement in funds		74,333	(4,298)	**70,035**	136,629
Reconciliation of funds					
Total funds brought forward		191,074	167,140	**358,214**	221,585
Transfer funds from restricted to unrestricted		81,608	(81,608)		
Total funds carried forward		347,015	81,234	**428,249**	358,214

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 12 to 22 form part of these financial statements.

Manchester Reform Synagogue

Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		17,977	17,977
Investments	15		37,000	37,000
			54,977	54,977
Current assets				
Stocks	16	68,982		71,408
Debtors	17	44,518		72,421
Cash at bank and in hand		335,014		294,987
		448,514		438,816
Creditors: amounts falling due within one year	18	75,242		135,579
Net current assets			373,272	303,237
Total assets less current liabilities			428,249	358,214
Net assets			428,249	358,214
Funds of the charity				
Restricted funds			81,234	167,140
Unrestricted funds			347,015	191,074
Total charity funds	20		428,249	358,214

These financial statements were approved by the board of trustees and authorised for issue on 1 August 2023, and are signed on behalf of the board by:

Daniel Franks (Chair)
Trustee

Eric Langer (Senior Treasurer)
Trustee

The notes on pages 12 to 22 form part of these financial statements.

Manchester Reform Synagogue

Notes to the Financial Statements

Year ended 31 December 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 was Jacksons Row, Manchester, M2 5NH. (until 27.11.2022) and St Peter's House (from 28.11.2022)

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.

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

Funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

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

Tax reclaims arising on Gift Aid donations and investment income and gains are allocated to general funds.

Legacies do not generally form part of restricted funds as they are expendable by the Synagogue. Where such restrictions do occur the legacy is named as a specific restricted fund. Restricted funds can only be spent with the approval of the council in a general meeting.

Restricted funds are to be used in accordance with restrictions imposed by donors or which have been determined to have been raised by the Charity for particular purposes. The costs of raising and administering restricted funds are charged against the specific fund.

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.

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 are 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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

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

Tangible assets

All fixed assets are initially recorded at cost.

The Synagogue building has been fully depreciated.

The Synagogue continues to receive rental income from the car park without deduction for wear and tear and it is therefore considered that its value to the Synagogue has not fallen since the original date of purchase. As a result no depreciation is charged on this asset.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stock - Burial Plots

Burial plots are valued at cost, which include legal fees and other relevant amounts on a per plot basis.

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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	103,102	4,635	**107,737**
Legacies			
Legacies	26,993	–	**26,993**
Subscriptions			
Membership subscriptions	149,842	–	**149,842**
	279,937	4,635	**284,572**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	103,214	8,852	112,065
Legacies			
Legacies	62,444	–	62,444
Subscriptions			
Membership subscriptions	130,202	–	130,202
	295,860	8,852	304,711

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Book sales	344	**344**	622	622
Educational receipts	4,010	**4,010**	3,344	3,344
	4,354	**4,354**	3,966	3,966

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	202	**202**	1,396	1,396

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Car park rental	42,500	–	**42,500**
Sundry income	1,450	–	**1,450**
Funeral receipts	53,172	–	**53,172**
Income tax recovered	27,382	–	**27,382**
Board of Deputies	2,336	–	**2,336**
Burial Board payments	36,904	–	**36,904**
	163,744	–	**163,744**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Car park rental	31,330	–	31,330
Sundry income	36,210	251	36,461
Funeral receipts	28,980	–	28,980
Income tax recovered	24,477	–	24,477
Board of Deputies	2,539	–	2,539
Burial Board payments	36,996	–	36,996
	160,532	251	160,783

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Support costs	373,904	8,933	**382,837**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	323,874	10,354	334,227

9. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Support costs	382,837	**382,837**	334,227

10. Analysis of support costs

	Analysis of support costs activity 1	**Total 2022**	Total 2021
	£	**£**	£
Staff costs	186,678	**186,678**	134,769
Premises	46,115	**48,995**	26,534
Communications and IT	7,115	**9,314**	16,529
General office	115,091	**117,444**	129,638
Finance costs	1,664	**1,664**	1,395
Governance costs	26,174	**26,174**	25,362
	382,837	**382,837**	334,227

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Operating lease rentals	**2,041**	1,613

12. Staff costs

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

	2022	2021
	£	£
Wages and salaries	**167,003**	91,600
Social security costs	**10,153**	27,926
Employer contributions to pension plans	**9,522**	15,243
	186,678	134,769

The average head count of employees during the year was 5 (2021: 6).

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

	2022	2021
	No.	No.
£60,000 to £69,999	**1**	–

13. Trustee and auditor remuneration and expenses

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

Auditors Remuneration

	2022	2021
	£	£
Audit Fees	**3,600**	3,000
Fees for other services	**2,460**	-
	6,060	3,000

14. Tangible fixed assets

	Land and buildings £	Car Park £	Total £
Cost			
At 1 January 2022 and 31 December 2022	107,718	17,977	**125,695**
Depreciation			
At 1 January 2022 and 31 December 2022	107,718	–	**107,718**
Carrying amount			
At 31 December 2022	–	17,977	**17,977**
At 31 December 2021	–	17,977	17,977

15. Investments

	Other investments £
Cost or valuation	
At 1 January 2022	**37,000**
Additions	–
At 31 December 2022	**37,000**
Impairment	
At 1 January 2022 and 31 December 2022	–
Carrying amount	
At 31 December 2022	**37,000**
At 31 December 2021	37,000

All investments shown above are held at valuation.

16. Stocks

	2022 £	2021 £
Burial plots	**68,982**	71,408

Stock consists of cemetery plots held at Mill Lane, Cheadle.
In 1995 the Trustees of Menorah Synagogue arranged with Stockport MBC by means of a Deed of Allotment, to prepay for 204 burial spaces at Mill Lane Cemetery, Cheadle. The Synagogue paid one half of the cost to Menorah Synagogue for a right to 102 burial spaces. It is understood that if all the spaces have not been used when the Deed of Allotment expires after 99 years the remaining land would revert to Stockport MBC. In 2005 the Synagogue prepaid for a right to a further 100 burial spaces at Mill Lane Cemetery Cheadle.

During the year one burial space was used at a cost of £681, however in 2021 the value a plots was increased by £1,745 in error as this in not a material error the accounts do not need a prior year adjustment and the transaction has been reversed in this year.

The value of stock is reduced as follows:
The initial stock of 102 plots were charged to the cost of burial at a rate of £335 per plot. 100 plots in the second purchase are charged at a rate of £681. Since 102 plots were used by 2021 all future plots beginning in 2022 are charged at £681.

17. Debtors

	2022	2021
	£	£
Trade debtors	**17,029**	41,102
Prepayments and accrued income	**20,498**	23,009
Gift aid recoverable	**4,574**	4,832
Other debtors	**2,417**	3,478
	44,518	72,421

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**26,230**	72,320
Accruals and deferred income	**11,158**	19,772
Other creditors	**37,854**	43,487
	75,242	135,579

19. 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 £9,522 (2021: £15,243).

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Transfer	Income	Expenditure	At 31 December 2022
	£		£	£	£
General Fund	(252,201)		419,364	(373,904)	**(206,741)**
Property Maintenance Fund - Designated	30,993		–	–	**30,993**
Legacies - General	412,282		26,993	–	**439,275**
Burial Assistance Fund - Designated		81,608	1,880	–	**83,488**
	191,074	81,608	448,237	(373,904)	**347,015**

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General Fund	(326,887)	398,560	(323,874)	(252,201)
Property Maintenance Fund	30,993	–	–	30,993
Legacies	349,838	62,444	–	412,282
Burial Assistance Fund	-	-	–	-
	53,944	461,004	(323,874)	191,074

Fund balances in all cases represent cash held in bank and building society accounts.

Restricted funds

	At 1 January 2022	Income	Expenditure	Transfer	At 31 December 2022
	£	£	£	£	£
Burial Assistance fund	81,608			(81,608)	-
Cemetery Fund	12,745	–	–	–	**12,745**
Education Fund	13,126	–	–	–	**13,126**
Restoration Fund	10,515	50	–	–	**10,565**
Charity Fund	138	–	–	–	**38**
Youth Fund	3,783	–	–	–	**3,783**
Lionel Blundell Choir Fund	3,738	–	–	–	**3,738**
Charles Shay Wallace Hebrew Prize Fund	1,005	–	–	–	**1,005**
Kol Nidre Fund	12,474	4,510	(8,933)		**8,051**
Ladies Guild Fund	20,890	–	–	–	**20,890**
Frinmete Goldberg Education Cup Fund	1,358	–	–	–	**1,358**
Scroll repair	662	75	–	–	**737**
Window fund	5,098	–	–	–	**5,098**
	167,140	4,635	(8,933)	(81,608)	**81,234**

20. Analysis of charitable funds *(continued)*

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Burial Assistance fund	80,858	750		81,608
Cemetery Fund	12,745	–	–	12,745
Education Fund	13,126	–	–	13,126
Restoration Fund	9,978	537	–	10,515
Charity Fund	138	–	–	138
Youth Fund	3,783	–	–	3,783
Lionel Blundell Choir Fund	3,738	–	–	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	–	–	1,005
Kol Nidre Fund	14,589	8,239	(10,354)	12,474
Ladies Guild Fund	20,890	–	–	20,890
Frinmete Goldberg Education Cup Fund	1,358	–	–	1,358
Scroll repair	587	75	–	662
Window fund	4,846	252	–	5,098
	167,641	9,853	(10,354)	167,140

At 1 January 2022 the Burial Assistance fund was redesignated from restricted funds to unrestricted funds.

21. Legacies fund

The Legacies Fund reflects legacies received by the Synagogue to date.

22. Development

Over the past years costs have been incurred by the developers of the St Michaels scheme. Where the costs are for the benefit of a charity (and can be valued) but not incurred directly by the charity it is normal for the amounts involved to be shown as a restricted donation and analysed as restricted expenses. We have not been able to ascertain the value of these costs. From 2020 until 2022 the Synagogue has received from the developers £100,000 per year as a contribution to the maintenance of the synagogue, these funds have been included within donations.

23. Reassignment of the Burial Assistance Fund (BAF) from restricted to designated fund

The BAF was set up by a resolution of the trustees to the members and approved at the AGM dated 28 April 1983 with the following object.

"That the Synagogue Council be authorised to set up a Burial Assistance Fund ("the fund") the object of which shall be to contribute towards the funeral expenses of Eligible Participants in the Fund as hereinafter defined".

The fund was to be administered by "The Burial committee"

It was also stated that within 3 years the continuation of the fund should be scrutinised for continuation as per our constitution this was done at the Annual General Meeting in April 1989.

The full details of the BAF are shown in our constitution,

Since inception it has always been shown as a restricted fund however as per the charity sorp (Statement of recognised practice) since it was set up by the trustees and ratified by the members of the Synagogue it was felt that it should be described as a designated fund .

24. Post Balance Sheet Events

Sale of Synagogue building and land

The custodian trustees have signed the relevant documents for the sale of the synagogue building and land. The sum of £1 million has been received in July 2023 and the balance of £14 million will be received on completion which in theory is within 60 days of signing.

MANCHESTER REFORM CONGREGATION

England & Wales - Charity number 1118957

Accounts

CHARITY REGISTRATION NUMBER: 1118957

Manchester Reform Synagogue

Financial Statements

31 December 2021

DOWNHAM MAYER CLARKE LIMITED

Chartered accountants & statutory auditor
41 Greek Street
Stockport
Cheshire
SK3 8AX

Manchester Reform Synagogue

Financial Statements

Year ended 31 December 2021

	Page
Trustees' annual report	**1**
Independent auditor's report to the members	**3**
Statement of financial activities	**10**
Statement of financial position	**11**
Notes to the financial statements	**12**
The following pages do not form part of the financial statements	
Detailed statement of financial activities	

Manchester Reform Synagogue

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the financial statements of the charity for the year ended 31 December 2021.

Reference and Administrative Details

Registered charity name	Manchester Reform Congregation
Charity registration number	1118957
The charity's names	The legal name of the charity is Manchester Reform Congregation, however, it is referred to as the Manchester Reform Synagogue
Governing document	The charity's governing document is the constitution adopted 9 December 1971 and amended 29 May 2019
Principal office	Jacksons Row Manchester M2 5NH
Auditor	Downham Mayer Clarke Limited Chartered accountants & statutory auditor 41 Greek Street Stockport Cheshire SK3 8AX
Bankers	Lloyds 40 Spring Gardens Manchester M2 1EN Barclays 1 Yorkshire Street Rochdale OL16 1BH
Solicitors	Kuit Steinart Levy LLP 3 St Mary's Parsonage Manchester M3 2RD

Roles and Responsibilities during the year to 31 December 2021

Principal Rabbi	Robyn Ashworth Steen
Rabbi	Reuven Silverman
Trustees	Mark Levy Louis Rapaport Daniel Savage Harold Weinstock
Chair	Naomi Ward
Senior Treasurer	Eric Langer, until November 2021
Junior Treasurer	Batsheva Samely, from November 2021; acting Treasurer
Executive	Peter Arkwright Alison Branitsky Tracey Graham Eric Langer Roy Saatchi Batsheva Samely Pamela Walker Naomi Ward Ed Wouk
Council	Alison Branitsky Jay Charara Daniel Franks Irene Gould Janet Langer David Leighton Seona MacFarlane Jack Morris Martin Nelson Claire Reynolds Sasha Torregrosa Joyce Walkden-Goodman

Manchester Reform Synagogue

Independent Auditor's Report to the Members of Manchester Reform Synagogue

Year ended 31 December 2021

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

Objectives and Activities

Manchester Reform Synagogue was established in 1856 to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practiced in this Congregation, and to promote religious, charitable and educational activities.
To achieve these objectives, the Synagogue has the following strategies:

- The employment of Rabbis
- Holding services on the Sabbath and all religious Holy Days
- Holding services to celebrate religious festivals
- Educational and religious activities to encourage friendships and promote a Jewish experience.

The Trustees have given due regard to public benefit guidance published by the Charity Commission. The Trustees have established appropriate organisational structures and risk management processes to ensure objectives are met effectively.

Achievements and Performance

Activities during 2021 continued to be affected by the global pandemic and COVID-lockdowns. However, great strides have been made to adapt and change for the better to ensure that we continue to be accessible to the whole congregation. Throughout the pandemic, we have successfully facilitated services, meetings and learning sessions via Zoom. This has ensured the engagement of our community at a time when people required much-needed support and interaction with others. The purchase of technology for the Sanctuary, including the investment in the Facebook Portal has allowed us to successfully implement our hybrid schedule, allowing the community to continue accessing services via Zoom or to attend safe in-person services and events during a time of pandemic.

During the year, steps were taken regarding the potential sale of the freehold of the Synagogue building, including engagement with members in this regard. The community voted to proceed with the sale of the building and steps were taken to establish a New Development Team in the search of our new home. In addition to this, we also entered merger discussions with Sha'arei Shalom to explore the viability of a partnership to share resources between the communities, ensuring that the future of Reform Judaism in the North is maintained and nurtured.

Other achievements during 2021 include:

- Corresponded with members by way of an informative weekly email
- Taken on a new system of Shul Cloud and trained a team in its use
- Supported members through Proxy voting
- Supported members with Online voting
- The Shul featured on TV as part of Ridley Road
- Been strengthened by the support of many communities and individuals following our antisemitic Zoom attack
- Supported members to approve increases to Membership fees
- Identified a need for a Synagogue Director/Coordinator to support the work of the Synagogue
- With the assistance of key members of our community, put together a comprehensive education programme of online and in-person learning
- Encouraged and supported Lay leaders and community member involvement in our services

Future Plans

Momentum has picked up regarding the sale of the building, with ground being broken on the new development in early 2022. Discussions will continue regarding a partnership/merger with Sha'arei Shalom, with a vote at the AGM on 1 May 2022 where we will ask the membership whether this discussion should continue. Separate to this, the New Development Team will continue the search for a temporary home in the city centre, in addition to the consideration of a new home for the future. Having recruited a Synagogue and Community Coordinator, steps will be taken to ensure that our volunteer programmes, services, and events, both online via Zoom and in-person, will continue in a safe way as we navigate ourselves out of the pandemic and into a new way of thinking and working with one another.

Regarding our existing building, steps will be taken to preserve items which will be taken with us in any future move, whilst ensuring the building is safe and habitable throughout the next year. Hybrid services and our extensive adult education programme will continue at pace, ensuring we engage with our members to promote accessibility and inclusivity throughout our schedules. Steps will also be taken to re-engage our young families and youth through the joint-employment of a Youth worker with Menorah.

Financial review

During the year, the Synagogue achieved an overall financial surplus of £136,629 compared to a deficit of £51,249 in 2020. Five different factors contributed to this result:

- Prudent stewardship of Synagogue funds
- Reduction in staff costs
- Increase in membership subscription fees
- Receipt of substantial legacy donations
- £100,000 maintenance fee from Jacksons Row Development Ltd

The Trustees continue to take action to increase revenues and control expenditure, aiming to offset the deficit incurred over the previous four years.

The Treasurer prepares a budget annually for the forthcoming year that is approved by the Executiveand Council.

Unrestricted or free reserves available for current activities have increased during the year. The charity had net current assets on 31 December 2021 and is therefore able to continue in operation and meet its debts as they fall due. We believe that the charity holds sufficient reserves to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances. The Finance Committee, the Executive and Council continue to monitor the position on a regular basis.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

Independent Auditor's Report to the Members of Manchester Reform Synagogue *(continued)*

Year ended 31 December 2021

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgments and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presumethat the charity will continue in business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on _____

and signed on behalf of the Board of Trustees by

_____

Dr Naomi Ward, Chair

_____

Dr Batsheva Samely, Treasurer

Independent Auditor's Report to the Members of Manchester Reform Synagogue *(continued)*

Year ended 31 December 2021

Opinion

We have audited the financial statements of Manchester Reform Synagogue (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance,but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr I Clarke (Senior Statutory Auditor)

For and on behalf of
Downham Mayer Clarke Limited
Chartered accountants & statutory auditor

41 Greek Street
Stockport
Cheshire
SK3 8AX

Manchester Reform Synagogue

Statement of Financial Activities

Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds £**	2020 Total funds £
Income and endowments					
Donations, legacies, subscriptions	**4**	295,860	8,851	**304,711**	144,260
Charitable activities	**5**	3,966	–	**3,966**	2,972
Other trading activities	**6**	–	–	**–**	184
Investment income	**7**	1,396	–	**1,396**	1,660
Other income	**8**	159,782	1,001	**160,783**	169,649
Total income		461,004	9,852	**470,856**	318,725
Expenditure					
Expenditure on charitable activities	**9,10**	323,874	10,354	**334,227**	369,974
Total expenditure		323,874	10,354	**334,227**	369,974
Net income/(expenditure) and net movement in funds		137,130	(502)	**136,629**	(51,249)
Reconciliation of funds					
Total funds brought forward		53,944	167,641	**221,585**	272,834
Total funds carried forward		191,074	167,140	**358,214**	221,585

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 12 to 21 form part of these financial statements.

Manchester Reform Synagogue

Statement of Financial Position

31 December 2021

	Note	2021 £	2021 £	2020 £
Fixed assets				
Tangible fixed assets	**14**		**17,977**	17,977
Investments	**15**		**37,000**	37,000
			54,977	54,977
Current assets				
Stocks	**16**	**71,408**		74,132
Debtors	**17**	**72,421**		159,528
Cash at bank and in hand		**294,986**		146,116
		438,815		379,776
Creditors: amounts falling due within one year	**18**	**135,578**		213,168
Net current assets			**303,237**	167,608
Total assets less current liabilities			**358,214**	221,585
Net assets			**358,214**	221,585
Funds of the charity				
Restricted funds			**167,140**	167,641
Unrestricted funds			**191,074**	53,944
Total charity funds	**20**		**358,214**	221,585

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

The notes on pages 12 to 21 form part of these financial statements.

Manchester Reform Synagogue

Notes to the Financial Statements

Year ended 31 December 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 Jacksons Row, Manchester, M2 5NH.

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

Incoming resources

Subscriptions are accounted for on an accruals basis.

Donations are credited as income in the year in which they are receivable.

Income tax recoverable on income received is recognised in the same period that its associated income is recognised.

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.

Funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Tax reclaims arising on Gift Aid donations and investment income and gains are allocated to general funds.

Legacies do not generally form part of restricted funds as they are expendable by the Synagogue. Where such restrictions do occur the legacy is named as a specific restricted fund. Restricted funds can only be spent with the approval of the council in a general meeting.

Restricted funds are to be used in accordance with restrictions imposed by donors or which have been determined to have been raised by the Charity for particular purposes. The costs of raising and administering restricted funds are charged against the specific fund.

Going concern

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

3. Accounting policies *(continued)*

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.

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.

3. Accounting policies *(continued)*

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Synagogue building has been fully depreciated.

The Synagogue continues to receive rental income from the car park without deduction for wear and tear and it is therefore considered that its value to the Synagogue has not fallen since the original date of purchase. As a result no depreciation is charged on this asset.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stock - Burial Plots

Burial plots are valued at cost, which include legal fees and other relevant amounts on a per plot basis.

3. Accounting policies *(continued)*

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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	103,214	8,851	**112,065**
Legacies			
Legacies	62,444	-	**62,444**
Subscriptions			
Membership subscriptions	130,202	–	**130,202**
	295,860	8,851	**304,711**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	10,403	11,672	22,075
Legacies			
Legacies	–	–	–
Subscriptions			
Membership subscriptions	122,185	–	122,185
	132,588	11,672	144,260

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Book sales	622	**622**	235	235
Educational receipts	3,344	**3,344**	2,737	2,737
	3,966	**3,966**	2,972	2,972

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Advertising income	–	**–**	184	184

7. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank and other interest received	1,396	**1,396**	1,660	1,660

8. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Car park rental	31,330	–	**31,330**
Sundry income	36,210	251	**36,461**
Funeral receipts	28,230	750	**28,980**
Income tax recovered	24,477	–	**24,477**
Board of Deputies	2,539	-	**2,539**
Burial Board income	36,996	-	**36,996**
	159,782	1,001	**160,783**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Car park rental	19,500	–	19,500
Furlough grant /Sundry income	7,420	150	7,570
Funeral receipts	78,153	–	78,153
Income tax recovered	21,432	–	21,432
Board of Deputies	2,601	-	2,601
Burial Board income	40,393	-	40,393
	169,499	150	169,649

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Support costs	323,874	10,354	**334,227**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support costs	369,548	9,732	369,974

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Support costs	334,227	**334,227**	369,974

11. Net income/(expenditure)

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

	2021 £	2020 £
Bad debt written off	**3,953**	–
Operating lease rentals	**1,613**	1,731

12. Staff costs

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

	2021 £	2020 £
Wages and salaries	**91,600**	142,831
Social security costs	**27,926**	16,413
Employer contributions to pension plans	**15,243**	12,710
	134,769	171,954

The average head count of employees during the year was 6 (2020: 6).

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

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Land and buildings £	Car Park £	**Total £**
Cost			
At 1 January 2021 and 31 December 2021	107,718	17,977	**125,695**
Depreciation			
At 1 January 2021 and 31 December 2021	107,718	–	**107,718**
Carrying amount			
At 31 December 2021	–	17,977	**17,977**
At 31 December 2020	–	17,977	17,977

15. Investments

	Other investments £
Cost or valuation	
At 1 January 2021	**37,000**
Additions	**–**
At 31 December 2021	**37,000**
Impairment	
At 1 January 2021 and 31 December 2021	**–**
Carrying amount	
At 31 December 2021	**37,000**
At 31 December 2020	37,000

All investments shown above are held at valuation.

16. Stocks

	2021 £	2020 £
Raw materials and consumables	**71,408**	74,132

Stock consists of cemetery plots held at Mill Lane, Cheadle.

In 1995 the Trustees of Menorah Synagogue arranged with Stockport MBC by means of a Deed of Allotment, to prepay for 204 burial spaces at Mill Lane Cemetery, Cheadle. The Synagogue paid one half of the cost to Menorah Synagogue for a right to 102 burial spaces. It is understood that if all the spaces have not been used when the Deed of Allotment expires after 99 years the remaining land would revert to Stockport MBC. In 2005 the Synagogue prepaid for a right to a further 100 burial spaces at Mill Lane Cemetery Cheadle.

During the year four burial spaces have been sold.

The value of stock is reduced as follows:

The initial stock of 102 plots were charged to the cost of burial at a rate of £335 per plot. Plots in the second purchase are charged at a rate of £681.

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17. Debtors

	2021	2020
	£	£
Trade debtors	**41,102**	129,459
Prepayments and accrued income	**23,009**	23,009
Gift aid recoverable	**4,832**	4,832
Other debtors	**3,478**	2,228
	72,421	159,528

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**72,319**	147,830
Accruals and deferred income	**19,772**	20,851
Other creditors	**43,487**	43,487
	135,578	212,168

19. 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 £15,243 (2020: £12,710).

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	**At 31 Decembe 2021**
	£	£	£	**£**
General Fund	(326,887)	398,560	(323,874)	**(252,201)**
Property Maintenance Fund	30,993	–	–	**30,993**
Legacies	349,838	62,444	–	**412,282**
	53,944	461,004	(323,874)	**191,074**

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General Fund	(273,548)	306,903	(360,242)	(326,887)
Property Maintenance Fund	30,993	–	–	30,993
Legacies	349,838	–	–	349,838
	107,283	306,903	(360,242)	53,944

Fund balances in all cases represent cash held in bank and building society accounts.

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2021	Income	Expenditure	**At 31 December 2021**
	£	£	£	**£**
Burial Assistance Fund	80,858	750		**81,608**
Cemetery Fund	12,745	–	–	**12,745**
Education Fund	13,126	–	–	**13,126**
Restoration Fund	9,978	537	–	**10,515**
Charity Fund	138	–	–	**138**
Youth Fund	3,783	–	–	**3,783**
Lionel Blundell Choir Fund	3,738	–	–	**3,738**
Charles Shay Wallace Hebrew Prize Fund	1,005	–	–	**1,005**
Kol Nidre Fund	14,589	8,239	10,354	**12,474**
Ladies Guild Fund	20,890	–	–	**20,890**
Frinmete Goldberg Education Cup Fund	1,358	–	–	**1,358**
Scroll repair	587	75	–	**662**
Windows appeal	4,846	252	–	**5,098**
	167,641	9,853	(10,354)	**167,140**

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Burial Assistance Fund	79,173	1,685	-	80,858
Cemetery Fund	12,745	–	–	12,745
Education Fund	13,126	–	–	13,126
Restoration Fund	9,978	–	–	9,978
Charity Fund	138	–	–	138
Youth Fund	3,783	–	–	3,783
Lionel Blundell Choir Fund	3,738	–	–	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	–	–	1,005
Kol Nidre Fund	14,184	10,137	9,732	14,589
Ladies Guild Fund	20,890	–	–	20,890
Frinmete Goldberg Education Cup Fund	1,358	–	–	1,358
Scroll repair	587	–	–	587
Windows appeal	4,846	–	–	4,846
	165,551	11,822	(9,732)	167,641

21. Legacies fund

The Legacies Fund reflects legacies received by the Synagogue to date.

22. Development

Over the past years costs have been incurred by the developers of the St Michaels scheme which includes the construction of a new synagogue for the Manchester Reform Congregation. Where the costs are for the benefit of a charity (and can be valued) but not incurred directly by the charity it is normal for the amounts involved to be shown as a restricted donation and analysed as restricted expenses. We are in the process of ascertaining these amounts which have accumulated over a number of years but we have not been able to do so at this time.

Manchester Reform Synagogue

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

Manchester Reform Synagogue

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	**112,065**	22,075
Legacies	**62,444**	–
Membership subscriptions	**130,202**	122,185
	304,711	144,260
Charitable activities		
Book sales	**622**	235
Educational receipts	**3,344**	2,737
	3,966	2,972
Other trading activities		
Advertising income	**–**	184
Investment income		
Bank interest received	**1,396**	1,660
Other income		
Car park rental	**31,330**	19,500
Sundry income	**36,461**	7,570
Funeral receipts	**28,980**	78,153
Income tax recovered	**24,477**	21,432
Board of Deputies	**2,539**	2,601
Burial Board income	**36,996**	40,393
	160,783	169,649
Total income	**470,856**	318,725

Manchester Reform Synagogue

Detailed Statement of Financial Activities (continued)

Year ended 31 December 2021

Expenditure		
Expenditure on charitable activities		
Wages and salaries	**91,600**	142,831
Employer's NIC	**27,926**	16,413
Pension costs	**15,243**	12,710
Operating leases	**1,613**	1,731
Rates and water	**2,054**	1,956
Light and heat	**5,640**	8,897
Repairs and maintenance	**4,116**	4,373
Insurance	**13,111**	16,824
Board of deputies levy	**2,580**	2,550
Bad debt write off	**3.953**	1,776
Other motor/travel costs	**125**	–
Legal and professional fees	**13,501**	4,210
Telephone	**1,659**	1,707
Other office costs	**1,576**	1,150
Gifts	**393**	447
Advertising	**–**	330
Catering and events	**3,457**	932
Rabbinic expenses	**2,525**	1,295
Bank charges	**1,395**	1,252
Donations	**10,483**	9,822
Training	**600**	190
Computer costs	**14,870**	2,553
MRJ and other Subscriptions	**22,782**	24,275
Sundry expenses	**1,654**	5,614
Office expenses – Funeral costs	**52,838**	73,041
Office expenses – burial board payments	**35,338**	30,720
Office expenses – Prayer books	**1,806**	463
Office expenses – Printing and Stationery	**1,390**	1,912
	334,227	369,974
Total expenditure	**334,227**	369,974
Net income/(expenditure)	**136,629**	(51,249)

MANCHESTER REFORM CONGREGATION

England & Wales - Charity number 1118957

Accounts

CHARITY REGISTRATION NUMBER: 1118957

Manchester Reform Synagogue

Financial Statements

31 December 2020

DOWNHAM MAYER CLARKE LIMITED
Chartered accountants & statutory auditor
41 Greek Street
Stockport
Cheshire
SK3 8AX

Manchester Reform Synagogue

Financial Statements

Year ended 31 December 2020

	Page
Trustees' annual report	1
Independent auditor's report to the members	9
Statement of financial activities	13
Statement of financial position	14
Notes to the financial statements	15
The following pages do not form part of the financial statements	
Detailed statement of financial activities	30

Manchester Reform Synagogue

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Manchester Reform Synagogue
Charity registration number	1118957
Principal office	Jacksons Row Manchester M2 5NH

The trustees, executives And Council members during the year to 31 December 2020

Louis Rapaport (T)
Michael J Taylor (died 22/8/2020) (T)
Mark Levy (T)
Danny Savage (Exec) (Resigned 28/01/2021 from executive but Appointed as a trustee (T)
Eric Langer (Exec)
Irene Gould (Co)
Dr Peter Arkwright (Exec)
Dr H Weinstock (T)
David Leighton (Co)
Seona Macfarlane (Co)
Jack Duinkerk (resigned 2020)
Martin Nelson (Co)
Jay Charara (Co)
Pam Walker (Exec)
Laura Goldman (Co)
Roy Saatchi (Exec)
Naomi Ward (Exec)
Edward Wouk (Exec)
Claire Reynolds (Co)
Sacha Torregrosa (Co)
Janet Langer (Co)
AlisonBranitsky (Co)
Joyce Walkden- Goodman (Co)
Jack Morris (Co)

(T) Trustee
(Exec) Executive
(Co) Council member

The Trustees, Executives and Council members at the date of the accounts

Manchester Reform Synagogue

Trustees' Annual Report

Year ended 31 December 2020

Louis Rapaport (T)
Mark Levy (T)
Danny Savage (T)
Irene Gould (Co)
Dr Peter Arkwright (Exec)
Dr H Weinstock (T)
David Leighton (Co)
Seona Macfarlane (Co)
Martin Nelson (Co)
Jay Charara (Co)
Pam Walker (Exec)

Roy Saatchi (Exec)
Naomi Ward (Exec, Chair)
Edward Wouk (Exec)
Claire Reynolds (Co)
Sacha Torregrosa (Co)
Janet Langer (Co)
Alison Branitsky (Co)
Joyce Walkden- Goodman (Co)
Jack Morris (Co)
Batsheva Samely (Exec)
Tracey Graham (Exec, co-opted 2021)

(T) Trustee
(Exec) Executive
(Co) Council member

Manchester Reform Synagogue

Trustees' Annual Report

Year ended 31 December 2020

Auditor

Downham Mayer Clarke Limited
Chartered accountants & statutory auditor
41 Greek Street
Stockport
Cheshire
SK3 8AX

Bankers

Lloyds
40 Spring Gardens
Manchester
M2 1EN

Barclays
1 Yorkshire Street
Rochdale
O16 1BJ

Bank of Ireland
PO Box 2124
Belfast
BT19RS

Skipton Building Society
The Bailey
Skipton
North Yorkshire
BD231DN

Solicitors

Kuit Steinart Levy LLP
3 St Mary's Parsonage
Manchester
M3 2RD

The Charity Name

The legal name of the charity is The Manchester Reform Congregation: however, it is referred to as The Manchester Reform Synagogue.

Structure, governance, and management

Procedures are in place to safeguard the assets and funds of the charity.

We have account management software that enables to track all subscription payments and donations and ensuring they are allocated to the right account.

We have a two-tier bank management/payment system that ensures two individuals use bank pass codes to make a payment. This ensures along with a two-signature requirement on each check that fraud would be almost impossible and that a checking system is in place before any payment can be made.

The honouree treasurers oversee these operations. They report to the President/Chair of the congregation, executive and council.

Governing document

The charity's governing document is the constitution adopted 9th December 1971 as amended 29th May 2019.

Recruitment, induction, and training

New trustees are elected by the Executive and Council and then approved at an Annual General Meeting. As new trustees are members of the Synagogue no general programme of induction is used. However, policies and procedures are explained at Council meetings.

Organisational structure

An elected Executive and Council administer to the Synagogue. The Executive and Council meet on a regular basis and operate in conjunction with the Trustees. The Synagogue employs a part time administrator and bookkeeper who handles the day-to-day administration and refers as necessary to the President/Chair or Treasurer.

The President of the Synagogue during the year was Danny Savage and at the time of signing the Accounts was Naomi Ward.

The Treasurer of the Synagogue during the year was Eric Langer.

The Rabbi's are Rabbi Dr Reuven Silverman and Rabbi Robyn Ashworth-Steen

Risk management

All major risks to which the Synagogue is exposed are dealt with at regular Executive and Council meetings, and where appropriate, controls are established.
We hold a risk register that is regularly reviewed and has action plans associated with it. Considerable progress has been made with these actions through 2020 and 2021.

Objectives and activities

Manchester Reform Synagogue was established in 1856 to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practised in this Congregation, and to promote religious, charitable, and educational activities.

To achieve these objectives, the Synagogue has the following strategies.

- The employment of Rabbi's
- Holding services on the Sabbath and all religious holy days
- Holding services to celebrate religious festivals
- Educational and social activities to encourage friendships and promote a Jewish experience

The trustees have given due regard to public benefit guidance published by the charity commission.

The synagogue is affiliated with The Movement for Reform Judaism, to whom it pays a levy each year based on the number of Synagogue members. The levy paid in respect of 2020 was £24,275 (2019 23,320).

Achievements and performance

Activities during 2020 were affected by the national COVID-19 lockdown. Face to face services, social and educational activities were replaced for much of the year by virtual interaction via Zoom and Facebook. This has resulted in a major overhaul of e-technology and communication within the Congregation, including purchase of video conferencing equipment.
Improved access to services has resulted in a ten fold or more increase in participation in some religious services and activities, and overall a greater degree of participation of members in all aspects of the running of the synagogue and community life.
Rabbi Silverman, after many years of service, has taken a part-time role, supporting life cycle events and adult education. Rabbi Robyn Ashworth-Steen is principal Rabbi and closely informs the direction and vision of the congregation.
The reformation of the Executive and Council teams has improved the overall governance and functioning of our congregation. The establishment of a separate Finance Team (in early 2021) has further benefited the financial standing of the congregation as a whole.

Financial review

During the year, the Synagogue incurred an overall deficit on its funds of £51,249 compared to £61,530 in 2019. The executive and council have put in place actions that will result in reducing this deficit.
Membership fees that have not significantly increased for a decade have been increased. The Trustees continue to take action to increase revenues and control expenditure.

The Treasurer prepares a budget each year for the forthcoming year that is approved by the Executive and Council.

Investment policy

The Trustees' investment powers are governed by its constitution which permits the funds available to be invested in a wide range of securities and assets.

The Trustees' investment policy is to aim for safety, commensurate with immediate and planned spending requirements.

Financial review *(continued)*

Reserves and funding.

Unrestricted or free reserves available for current activities have decreased during the year. The charity had net current assets on the 31st December 2020 and is therefore able to continue in operation and meet its debts as they fall due. We believe that the charity hold sufficient reserves to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances. The finance committee executive and council continue to monitor the position on a regular basis.

In 2021 the Synagogue received two independent valuations of its property on Jacksons Row.

These valuations are not reflected in the Synagogues financial statements as they do not reflect the valuation of the building in its present condition.

Plans for future periods.

In 2021, the Synagogue entered into an interim agreement with the Developers (Jacksons Row Development Ltd) to sell the land in 3 to 4 years time.
In the interim, the Developers will pay our charity £100,000 per annum until the contract is ratified. These funds are necessary to help us maintain the structure of the building during this period but also to prepare for the costs if the sale is successful, as we will be looking to relocate our charity to another site in central Manchester.
For the same period the Developers have allowed us an extra car parking section which will increase the car parking rent we receive.

We have restarted services within the Synagogue but continued broadcasting these services via zoom and Facebook with a hybrid model.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Manchester Reform Synagogue

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

President

Manchester Reform Synagogue

Independent Auditor's Report to the Members of Manchester Reform Synagogue

Year ended 31 December 2020

Opinion

We have audited the financial statements of Manchester Reform Synagogue (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr I C Clarke (Senior Statutory Auditor)

For and on behalf of
Downham Mayer Clarke Limited
Chartered Accountants & Statutory Auditor

41 Greek Street
Stockport
Cheshire
SK3 8AX

26 January 2022

Manchester Reform Synagogue

Statement of Financial Activities

Year ended 31 December 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
Income and endowments					
Donations, legacies and subscriptions	4	132,588	11,672	**144,260**	138,602
Charitable activities	5	2,972	–	**2,972**	1,165
Other trading activities	6	184	–	**184**	623
Investment income	7	1,660	–	**1,660**	4,025
Other income	8	169,499	150	**169,649**	149,574
Total income		306,903	11,822	**318,725**	293,989
Expenditure					
Expenditure on charitable activities	9,10	360,242	9,732	**369,974**	355,519
Total expenditure		360,242	9,732	**369,974**	355,519
Net expenditure and net movement in funds		(53,339)	2,090	**(51,249)**	(61,530)
Reconciliation of funds					
Total funds brought forward		107,283	165,551	**272,834**	334,364
Total funds carried forward		53,944	167,641	**221,585**	272,834

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 15 to 28 form part of these financial statements.

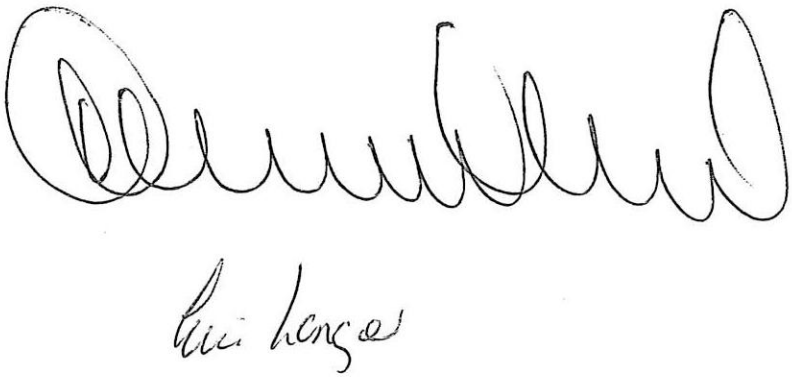
Manchester Reform Synagogue

Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	14		17,977	17,977
Investments	15		37,000	37,000
			54,977	54,977
Current assets				
Stocks	16	74,132		76,142
Debtors	17	159,528		89,380
Cash at bank and in hand		146,116		210,976
		379,776		376,498
Creditors: amounts falling due within one year	18	213,168		158,641
Net current assets			166,608	217,857
Total assets less current liabilities			221,585	272,837
Net assets			221,585	272,834
Funds of the charity				
Restricted funds			167,641	165,551
Unrestricted funds			53,944	107,283
Total charity funds	20		221,585	272,834

These financial statements were approved by the board of trustees and authorised for issue on ~~30~~ 2 November 2021, ~~July 2019~~, and are signed on behalf of the board by:



Manchester Reform Synagogue

Notes to the Financial Statements

Year ended 31 December 2020

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 Jacksons Row, Manchester, M2 5NH.

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

Incoming resources

Subscriptions are accounted for on an accruals basis.

Donations are credited as income in the year in which they are receivable.

Income tax recoverable on income received is recognised in the same period that its associated income is recognised.

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.

Funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Tax reclaims arising on Gift Aid donations and investment income and gains are allocated to general funds.

Legacies do not generally form part of restricted funds as they are expendable by the Synagogue. Where such restrictions do occur the legacy is named as a specific restricted fund. Restricted funds can only be spent with the approval of the council in a general meeting.

Restricted funds are to be used in accordance with restrictions imposed by donors or which have been determined to have been raised by the Charity for particular purposes. The costs of raising and administering restricted funds are charged against the specific fund.

Going concern

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

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

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.

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.

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

Resources expended

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

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

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

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Synagogue building has been fully depreciated.

The Synagogue continues to receive rental income from the car park without deduction for wear and tear and it is therefore considered that its value to the Synagogue has not fallen since the original date of purchase. As a result no depreciation is charged on this asset.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stock - Burial Plots

Burial plots are valued at cost, which include legal fees and other relevant amounts on a per plot basis.

3. Accounting policies *(continued)*

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. Donations and legacies

2020	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Donations			
Donations and legacies	10,403	11,672	**22,075**
Subscriptions			
Membership subscriptions	122,185	-	**122,185**
	132,588	11,672	**144,260**

2019	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	12,582	14,516	27,098
Subscriptions			
Membership subscriptions	111,504	–	111,504
	124,086	14,516	138,602

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Book sales	235	**235**	215	215
Educational receipts	2,737	**2,737**	950	950
	2,972	**2,972**	1,165	1,165

6. Other trading activities

	Unrestricted Funds	**Total Funds 2020**	Unrestricted Funds	Total Funds 2019
	£	**£**	£	£
Advertising income	184	**184**	623	623

7. Investment income

	Unrestricted Funds	**Total Funds 2020**	Unrestricted Funds	Total Funds 2019
	£	**£**	£	£
Bank interest received	1,660	**1,660**	4,025	4,025

8. Other income

2020	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Car park rental	19,500		**19,500**
Furlough Grant	7,420	–	**7,420**
Sundry income	-	150	**150**
Funeral receipts	78,153	-	**78,153**
Income tax recovered	21,432	-	**21,432**
Board of Deputies	2,601	-	**2,601**
Burial Board income	40,393	-	**40,393**
	169,499	150	**169,649**

Furlough Grant comprises grants received under the Coronavirus Job Retention Scheme.

2019	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Car park rental	26,000	–	26,000
Sundry income	1,335	–	1,335
Funeral receipts	62,358	–	62,358
Income tax recovered	23,791	2,366	26,157
Board of Deputies	2,600	–	2,600
Burial Board income	29,918	1,206	31,124
	146,002	3,572	149,574

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Support costs	360,242	9,732	**369,974**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Support costs	354,484	1,035	355,519

10. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2020**	Total fund 2019
	£	**£**	£
Support costs	369,974	**369,974**	355,519

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Operating lease rentals	**1,731**	1,313

12. Staff costs

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

	2020	2019
	£	£
Wages and salaries	**142,831**	152,052
Social security costs	**16,413**	10,753
Employer contributions to pension plans	**12,710**	19,316
	171,954	182,121

The average head count of employees during the year was 6 (2019: 6).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Land and buildings	Other asset	**Total**
	£	£	**£**
Cost			
At 1 January 2020 and 31 December 2020	107,718	17,977	**125,695**
Depreciation			
At 1 January 2020 and 31 December 2020	107,718	–	**107,718**
Carrying amount			
At 31 December 2020	–	17,977	**17,977**
At 31 December 2019	–	17,977	17,977

In 2021 the Synagogue received two independent valuations of its property in Jacksons Row.

The valuations are not reflected in the Synagogues financial statements because they do not reflect the valuation of the building in its present condition.

15. Investments

	Other investments £
Cost or valuation	
At 1 January 2020	**37,000**
Additions	**–**
At 31 December 2020	**37,000**
Impairment	
At 1 January 2020 and 31 December 2020	**–**
Carrying amount	
At 31 December 2020	**37,000**
At 31 December 2019	37,000

All investments shown above are held at valuation.

16. Stocks

	2020 £	2019 £
Raw materials and consumables	**74,132**	76,142

Stock consists of cemetery plots held at Mill Lane, Cheadle.

In 1995 the Trustees of Menorah Synagogue arranged with Stockport MBC by means of a Deed of Allotment, to prepay for 204 burial spaces at Mill Lane Cemetery, Cheadle. The Synagogue paid one half of the cost to Menorah Synagogue for a right to 102 burial spaces. It is understood that if all the spaces have not been used when the Deed of Allotment expires after 99 years the remaining land would revert to Stockport MBC. In 2005 the Synagogue prepaid for a right to a further 100 burial spaces at Mill Lane Cemetery Cheadle.

During the year three burial spaces have been sold.

The value of stock is reduced as follows:

The initial stock of 102 plots are charged to the cost of burial at a rate of £335 per plot. Plots in the second purchase are charged at a rate of £681.

As at the 31 December 2020 no plots in the second purchase have been used.

17. Debtors

	2020	2019
	£	£
Trade debtors	**129,459**	62,652
Prepayments and accrued income	**23,009**	18,574
Gift aid recoverable	**4,832**	5,748
Other debtors	**2,228**	2,406
	159,528	89,380

18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	**147,830**	94,112
Accruals and deferred income	**21,851**	13,149
Social security and other taxes	**-**	3,869
Other creditors	**43,487**	47,511
	213,168	121,867

19. 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 £12,710 (2019: £19,316).

20. Analysis of charitable funds

Unrestricted funds 2020

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General Fund	(273,548)	306,903	(360,242)	**(326,887)**
Property Maintenance Fund	30,993	-	-	**30,993**
Legacies	349,838	-	-	**349,838**
	107,283	306,903	(360,242)	**53,944**

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General Fund	(191,265)	272,201	(354,484)	(273,548)
Property Maintenance Fund	30,993	-	-	30,993
Legacies	346,138	3,700	-	349,838
	185,866	275,901	(354,484)	107,283

Fund balances in all cases represent cash held in bank and building society accounts.

20. Analysis of charitable funds *(continued)*

Fund balances in all cases represent cash held in bank and building society accounts.

Restricted Funds 2020	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	
Burial Assistance Fund	79,173	1,685	-	80,858
Cemetery Fund	12,745	–	–	12,745
Education Fund	13,126	–	–	13,126
Restoration Fund	9,978	–	–	9,978
Charity Fund	138	–	–	138
Youth Fund	3,783	–	–	3,783
Lionel Blundell Choir Fund	3,738	–	–	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	–	–	1,005
Kol Nidre Fund	14,184	10,137	(9,732)	14,589
Ladies Guild Fund	20,890	-	–	20,890
Frinmete Goldberg Education Cup Fund	1,358	-	–	1,358
Scroll repair	587	-	–	587
Windows appeal	4,846	-	-	4,846
	165,551	11,822	(9,732)	167,641

Restricted funds 2019

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
Burial Assistance Fund	79,002	1,206	(1,035)	**79,173**
Cemetery Fund	12,745	–	–	**12,745**
Education Fund	13,126	–	–	**13,126**
Restoration Fund	9,978	–	–	**9,978**
Charity Fund	138	–	–	**138**
Youth Fund	3,783	–	–	**3,783**
Lionel Blundell Choir Fund	3,738	–	–	**3,738**
Charles Shay Wallace Hebrew Prize Fund	1,005	–	–	**1,005**
Kol Nidre Fund	2,358	11,826	-	**14,184**
Ladies Guild Fund	20,890	–	–	**20,890**
Frinmete Goldberg Education Cup Fund	1,358	–	–	**1,358**
Scroll repair	377	210	–	**587**
Windows appeal	-	4,846	-	**4,846**
	148,498	18,088	(1,035)	**165,551**

21. Legacies fund

The Legacies Fund reflects legacies received by the Synagogue to date, and represented by:

	£
M Lefton	750
G F Murgatroyd	664
C Marks	10,292
H M King	1,804
E Pollock	7,220
D Grosberg	200
K Goldstone	500
L Goodman	1,000
H Gibbs	2,500
S Corwin	505
E Pinto	1,000
M Prax	2,500
G Halpern	500
G Bechenek	250
Anonymous	2,000
Mrs A Gordon	1,000
Mrs E Perez	11,150
Mrs D Collins	200
Miss A Lange	683
Dr B Flacks	150
Mrs Y Anzarut	16,000
H Maass	1,000
M Samuels	26,000
V Leighton	1,000
Ms T Kwadtrath	37,279
S Morley	20,000
Mrs H Prax	2,000
D Pennington	63,116
J Ray	1,000
S Silverman	2,000
Mrs G Einstein	500
Dr B Portnoy	3,000
A Cowan	1,000
A Burman	5,000
J Allen	500
C Norton	121,875
S Barber	2,000
P Kirk	1,000
E Perez	700
Total	349,838

22. Development

Over the past years costs have been incurred by the developers of the St Michaels scheme which includes the construction of a new synagogue for the Manchester Reform Congregation. Where the costs are for the benefit of a charity (and can be valued) but not incurred directly by the charity it is normal for the amounts involved to be shown as a restricted donation and analysed as restricted expenses. We are in the process of ascertaining these amounts which have accumulated over a number of years but we have not been able to do so at this time.