

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

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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

Manchester Reform Synagogue

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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

Manchester Reform Synagogue

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

Year ended 31 December 2021

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 Executive and 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.

Manchester Reform Synagogue

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 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 _____

and signed on behalf of the Board of Trustees by

Dr Naomi Ward, Chair

Dr Batsheva Samely, Treasurer

Manchester Reform Synagogue

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.

Manchester Reform Synagogue

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

Year ended 31 December 2021

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.

Manchester Reform Synagogue

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

Year ended 31 December 2021

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.

Manchester Reform Synagogue

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

Year ended 31 December 2021

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

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>461,004</u>	<u>9,852</u>	<u>470,856</u>	<u>318,725</u>
Expenditure					
Expenditure on charitable activities	9,10	323,874	10,354	334,227	369,974
Total expenditure		<u>323,874</u>	<u>10,354</u>	<u>334,227</u>	<u>369,974</u>
Net income/(expenditure) and net movement in funds		<u>137,130</u>	<u>(502)</u>	<u>136,629</u>	<u>(51,249)</u>
Reconciliation of funds					
Total funds brought forward		53,944	167,641	221,585	272,834
Total funds carried forward		<u>191,074</u>	<u>167,140</u>	<u>358,214</u>	<u>221,585</u>

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

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

Manchester Reform Synagogue

Statement of Financial Position

31 December 2021

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

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.

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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
	<u>295,860</u>	<u>8,851</u>	<u>304,711</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	10,403	11,672	22,075
Legacies			
Legacies	-	-	-
Subscriptions			
Membership subscriptions	122,185	-	122,185
	<u>132,588</u>	<u>11,672</u>	<u>144,260</u>

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
	<u>3,966</u>	<u>3,966</u>	<u>2,972</u>	<u>2,972</u>

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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	<u>107,718</u>	<u>17,977</u>	<u>125,695</u>
Depreciation			
At 1 January 2021 and 31 December 2021	<u>107,718</u>	<u>–</u>	<u>107,718</u>
Carrying amount			
At 31 December 2021	<u>–</u>	<u>17,977</u>	<u>17,977</u>
At 31 December 2020	<u>–</u>	<u>17,977</u>	<u>17,977</u>

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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
	<u>72,421</u>	<u>159,528</u>

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
	<u>135,578</u>	<u>212,168</u>

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 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
	<u>53,944</u>	<u>461,004</u>	<u>(323,874)</u>	<u>191,074</u>

	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
	<u>107,283</u>	<u>306,903</u>	<u>(360,242)</u>	<u>53,944</u>

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

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 20 21	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
	<u>167,641</u>	<u>9,853</u>	<u>(10,354)</u>	<u>167,140</u>

	At 1 January 20 20	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
	<u>165,551</u>	<u>11,822</u>	<u>(9,732)</u>	<u>167,641</u>

Manchester Reform Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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
	<u>304,711</u>	<u>144,260</u>
 Charitable activities		
Book sales	622	235
Educational receipts	3,344	2,737
	<u>3,966</u>	<u>2,972</u>
 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
	<u>160,783</u>	<u>169,649</u>
 Total income	<u><u>470,856</u></u>	<u><u>318,725</u></u>

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
	<u>334,227</u>	<u>369,974</u>
Total expenditure	<u>334,227</u>	<u>369,974</u>
Net income/(expenditure)	<u>136,629</u>	<u>(51,249)</u>