

THE MANCHESTER ERUV COMMITTEE

England & Wales - Charity number 1119561

Details

Status Registered

Legal form Charitable company

Company number [06209498](#)

Registered 2007-06-08

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

Contact

Address Apartment 3
Chenies
8-10 St. Pauls Road
Salford
M7 3NY

Phone 0161 773 3335

Email info@manchestereruv.org.uk

Website www.manchestereruv.org.uk

Activities

Objects: 3.1 THE ESTABLISHMENT AND MAINTENANCE OF AN ERUV; AND 3.2 PROMOTION OF ORTHODOX JEWISH TEACHING CONCERNING OBSERVANCE OF THE SABBATH

Activities: Constructing and maintaining facilities for the observance of the Sabbath by Jews.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. SALFORD
- Bury
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£241,033	£89,866	-	-
2024-03-31	£48,813	£44,983	-	-
2023-03-31	£38,305	£36,367	-	-
2022-03-31	£39,658	£38,145	-	-
2021-03-31	£45,112	£30,158	-	-

Trustees

Name	Role	Appointed
GUY MECHLOWITZ		2011-07-13
Martin Ross		2017-01-12
Rodney Martin Berkeley		2017-01-12

THE MANCHESTER ERUV COMMITTEE

England & Wales - Charity number 1119561

Accounts

Company registration number 06209498 (England and Wales)

Charity registration number 1119561 (England and Wales)

THE MANCHESTER ERUV COMMITTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE MANCHESTER ERUV COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Mechlowitz R M Berkeley M Ross
Charity number	1119561
Company number	06209498
Principal address	Apartment 3 Chenies 8-10 St. Paul's Road Salford M7 3NY
Independent examiner	M Seitler & Co Unit 4 The Cottages Deva Centre Trinity Way Manchester M3 7BE

THE MANCHESTER ERUV COMMITTEE

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THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are constructing and maintaining facilities for the observance of the Sabbath by Jews.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The financial results for this year are shown on page 4 of the accounts, which shows an excess of expenditure over income for the period of £151,167 (2024: £3,830). At the year end, the company has an excess of assets over liabilities to carry forward to the next financial year of £240,318 (2024: £89,151). This excess is represented by fixed assets, cash in the company bank account plus prepaid expenses at the year end.

Income for the year consisted of donations received.

Expenditure is related to governance costs and other costs in furtherance of charitable objects.

Financial review

The company is dependent on the continuing support of its donors in the future. Having regard to the number of people who have pledged such support, the trustees are confident the company will have sufficient resources to ensure the continuation of its activities for the foreseeable future.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of twelve months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The current level of reserves is considered adequate and the trustees will be making efforts to consolidate the position during the coming year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee by its Memorandum and Articles of Association dated 11 April 2007. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Mechlowitz
R M Berkeley
M Ross

THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

None of the trustees have a beneficial interest in the company. All of the trustees are members of the company. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets in the event of winding up.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

 *Guy Mechlowitz*
Signed on 27 January 2026 @ 11:42

G Mechlowitz
Trustee

Date: 27 January 2026

THE MANCHESTER ERUV COMMITTEE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANCHESTER ERUV COMMITTEE

I report to the trustees on my examination of the financial statements of The Manchester Eruv Committee (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

M Seidler

M Seidler & Co

Unit 4
The Cottages
Deva Centre
Trinity Way
Manchester
M3 7BE

Date:

27/1/26

THE MANCHESTER ERUV COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income from:					
Donations and legacies	2	201,033	40,000	241,033	48,713
Charitable activities	3	-	-	-	100
Total income		<u>201,033</u>	<u>40,000</u>	<u>241,033</u>	<u>48,813</u>
Expenditure on:					
Charitable activities	4	42,237	40,000	82,237	41,053
Other expenditure	8	7,629	-	7,629	3,930
Total expenditure		<u>49,866</u>	<u>40,000</u>	<u>89,866</u>	<u>44,983</u>
Net income and movement in funds		<u>151,167</u>	<u>-</u>	<u>151,167</u>	<u>3,830</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		89,151	-	89,151	85,321
Fund balances at 31 March 2025		<u>240,318</u>	<u>-</u>	<u>240,318</u>	<u>89,151</u>

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

THE MANCHESTER ERUV COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		149		298
Current assets					
Debtors	11	4,241		6,727	
Cash at bank and in hand		236,141		82,570	
		240,382		89,297	
Creditors: amounts falling due within one year	12	(213)		(444)	
Net current assets			240,169		88,853
Total assets less current liabilities			240,318		89,151
Net assets excluding pension liability			240,318		89,151
The funds of the charity					
Unrestricted funds			240,318		89,151
			240,318		89,151

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on



 Signed on 27 January 2026 @ 11:42
 G Mechlowitz
Trustee

Company registration number 06209498 (England and Wales)

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Manchester Eruv Committee is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

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.

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.

Expenditure that is directly attributable to specific activities has been included in the relevant cost categories. Other costs, which are attributable to more than one activity are apportioned across direct charitable expenditure and management and administration expenditure on the basis of amounts involved in each activity.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies **(Continued)**

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33.33% Straight Line
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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 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.9 Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.10 Funds

Funds held by the charity are unrestricted. These being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	201,033	40,000	241,033	48,713	-	48,713

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	100

4 Charitable activities

	2025 £	2024 £
Depreciation and impairment	149	149
Eruv construction costs	40,000	-
Supervision costs	21,315	31,020
Advertising and Printing	1,794	1,992
Eruv Repairs and maintenance	510	7,268
Sundries	418	624
Fundraising costs	18,051	-
	<u>82,237</u>	<u>41,053</u>

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Net movement in funds	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	149	149
	<u>149</u>	<u>149</u>

6 Trustees

No amounts were paid in respect of trustee indemnity insurance. No trustee of the charity received any remuneration during the financial year for their work as trustees.

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Governance costs

	2025	2024
	£	£
Bank charges	2,104	205
Insurances	1,128	1,064
Consultancy fees	4,397	1,335
Independent examiner	-	456
Other expenditure	-	870
	<u>7,629</u>	<u>3,930</u>

9 Taxation

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

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2024	447
At 31 March 2025	447
Depreciation and impairment	
At 1 April 2024	149
Depreciation charged in the year	149
At 31 March 2025	298
Carrying amount	
At 31 March 2025	149
At 31 March 2024	298

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	4,000	6,500
Prepayments and accrued income	241	227
	4,241	6,727

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	240
Other creditors	9	-
Accruals and deferred income	204	204
	213	444

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 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 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	89,151	201,033	(49,866)	240,318
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	85,321	48,813	(44,983)	89,151
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE MANCHESTER ERUV COMMITTEE

England & Wales - Charity number 1119561

Accounts

Charity registration number 1119561

Company registration number 06209498 (England and Wales)

THE MANCHESTER ERUV COMMITTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE MANCHESTER ERUV COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Mechlowitz R M Berkeley M Ross
Charity number	1119561
Company number	06209498
Principal address	Apartment 3 Chenies 8-10 St. Paul's Road Salford M7 3NY
Registered office	1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS
Independent examiner	M Seitler & Co Unit 4 The Cottages Deva Centre Trinity Way Manchester M3 7BE

THE MANCHESTER ERUV COMMITTEE

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THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are constructing and maintaining facilities for the observance of the Sabbath by Jews.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The financial results for this year are shown on page 4 of the accounts, which shows an excess of expenditure over income for the period of £3,830 (2023: £1,938 (net income)). At the year end, the company has an excess of assets over liabilities to carry forward to the next financial year of £89,151 (2023: £85,321). This excess is represented by fixed assets, cash in the company bank account plus prepaid expenses at the year end.

Income for the year consisted of donations received.

Expenditure is related to governance costs and other costs in furtherance of charitable objects.

Financial review

The company is dependent on the continuing support of its donors in the future. Having regard to the number of people who have pledged such support, the trustees are confident the company will have sufficient resources to ensure the continuation of its activities for the foreseeable future.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of twelve months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The current level of reserves is considered adequate and the trustees will be making efforts to consolidate the position during the coming year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee by its Memorandum and Articles of Association dated 11 April 2007. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Mechlowitz
R M Berkeley
M Ross


THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

None of the trustees have a beneficial interest in the company. All of the trustees are members of the company. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets in the event of winding up.

The trustees report was approved by the Board of Trustees.



R M Berkeley

Trustee

Date: 29th Jan 2025

THE MANCHESTER ERUV COMMITTEE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANCHESTER ERUV COMMITTEE

I report to the trustees on my examination of the financial statements of The Manchester Eruv Committee (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

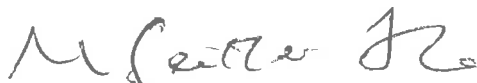
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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

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

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



M Seidler & Co

Unit 4
The Cottages
Deva Centre
Trinity Way
Manchester
M3 7BE

Dated: 3/6/25

THE MANCHESTER ERUV COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	48,713	37,805
Charitable activities	3	100	500
Total income		<u>48,813</u>	<u>38,305</u>
Expenditure on:			
Charitable activities	4	41,053	34,422
Other expenditure	8	3,930	1,945
Total expenditure		<u>44,983</u>	<u>36,367</u>
Net income and movement in funds		3,830	1,938
Reconciliation of funds:			
Fund balances at 1 April 2023		85,321	83,383
Fund balances at 31 March 2024		<u>89,151</u>	<u>85,321</u>

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

THE MANCHESTER ERUV COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		298		-
Current assets					
Debtors	11	6,727		4,215	
Cash at bank and in hand		82,570		81,298	
		89,297		85,513	
Creditors: amounts falling due within one year	12	(444)		(192)	
Net current assets			88,853		85,321
Total assets less current liabilities			89,151		85,321
Net assets excluding pension liability			89,151		85,321
The funds of the charity					
Unrestricted funds			89,151		85,321
			89,151		85,321

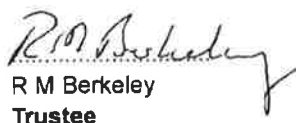
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 29 January 2025


R M Berkeley
Trustee

Company registration number 06209498 (England and Wales)

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Manchester Eruv Committee is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor, Cloister House, Riverside, New Bailey Street, Manchester, M3 5FS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

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.

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.

Expenditure that is directly attributable to specific activities has been included in the relevant cost categories. Other costs, which are attributable to more than one activity are apportioned across direct charitable expenditure and management and administration expenditure on the basis of amounts involved in each activity.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33.33% Straight Line
---------------------	----------------------

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 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.9 Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.10 Funds

Funds held by the charity are unrestricted. These being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	48,713	37,805

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	100	500

4 Charitable activities

	2024 £	2023 £
Depreciation and impairment	149	-
Supervision costs	31,020	27,679
Advertising and Printing	1,992	1,740
Eruv Repairs and maintenance	7,268	4,337
Sundries	624	666
	<u>41,053</u>	<u>34,422</u>

5 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	149	-

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Trustees

No amounts were paid in respect of trustee indemnity insurance. No trustee of the charity received any remuneration during the financial year for their work as trustees.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Governance costs

	2024 £	2023 £
Bank charges	205	-
Insurances	1,064	1,186
Consultancy fees	1,335	-
Independent examiner	456	204
Other expenditure	870	555
	<u>3,930</u>	<u>1,945</u>

9 Taxation

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

10 Tangible fixed assets

	Plant and machinery £
Cost	
Additions	447
At 31 March 2024	<u>447</u>
Depreciation and impairment	
Depreciation charged in the year	149
At 31 March 2024	<u>149</u>
Carrying amount	
At 31 March 2024	<u>298</u>

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Other debtors		6,500	4,000
Prepayments and accrued income		227	215
		<u>6,727</u>	<u>4,215</u>

12 Creditors: amounts falling due within one year		2024	2023
		£	£
Trade creditors		240	-
Accruals and deferred income		204	192
		<u>444</u>	<u>192</u>

13 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 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	<u>85,321</u>	<u>48,813</u>	<u>(44,983)</u>	<u>89,151</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	<u>83,383</u>	<u>38,305</u>	<u>(36,367)</u>	<u>85,321</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE MANCHESTER ERUV COMMITTEE

England & Wales - Charity number 1119561

Accounts

Charity registration number 1119561

Company registration number 06209498 (England and Wales)

THE MANCHESTER ERUV COMMITTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE MANCHESTER ERUV COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Mechlowitz R M Berkeley M Ross
Charity number	1119561
Company number	06209498
Principal address	Apartment 3 Cheries 8-10 St. Paul's Road Salford M7 3NY
Registered office	1st Floor Cloister House Riverside, New Bailey Street Manchester M3 5FS
Independent examiner	M Seitler & Co Unit 4 The Cottages Deva Centre Trinity Way Manchester M3 7BE

THE MANCHESTER ERUV COMMITTEE

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Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are constructing and maintaining facilities for the observance of the Sabbath by Jews.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The financial results for this year are shown on page 4 of the accounts, which shows an excess of income over expenditure for the period of £1,938 (2022: £1,513). At the year end, the company has an excess of assets over liabilities to carry forward to the next financial year of £85,321 (2022: £83,383). This excess is represented by fixed assets, cash in the company bank account plus prepaid expenses at the year end.

Income for the year consisted of donations received.

Expenditure is related to governance costs and other costs in furtherance of charitable objects.

Financial review

The company is dependent on the continuing support of its donors in the future. Having regard to the number of people who have pledged such support, the trustees are confident the company will have sufficient resources to ensure the continuation of its activities for the foreseeable future.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of twelve months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The current level of reserves is considered adequate and the trustees will be making efforts to consolidate the position during the coming year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee by its Memorandum and Articles of Association dated 11 April 2007. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Mechlowitz
R M Berkeley
M Ross


THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Recruitment and appointment of trustees

None of the trustees have a beneficial interest in the company. All of the trustees are members of the company. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets in the event of winding up.

The trustees report was approved by the Board of Trustees.



R M Berkeley
Trustee

Date: 19th Jun 2024

THE MANCHESTER ERUV COMMITTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MANCHESTER ERUV COMMITTEE

I report to the trustees on my examination of the financial statements of The Manchester Eruv Committee (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

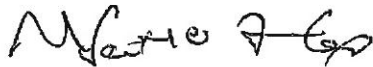
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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

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

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



M Seltier & Co

Unit 4
The Cottages
Deva Centre
Trinity Way
Manchester
M3 7BE

Dated:



THE MANCHESTER ERUV COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	37,805	36,583
Charitable activities	3	500	3,075
Total income		<u>38,305</u>	<u>39,658</u>
Charitable activities	4	34,422	36,553
Other expenditure	7	1,945	1,592
Total expenditure		<u>36,367</u>	<u>38,145</u>
Net income and movement in funds		1,938	1,513
Reconciliation of funds:			
Fund balances at 1 April 2022		83,383	81,870
Fund balances at 31 March 2023		<u>85,321</u>	<u>83,383</u>

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

THE MANCHESTER ERUV COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	4,215		4,235	
Cash at bank and in hand		81,298		79,453	
		<u>85,513</u>		<u>83,688</u>	
Creditors: amounts falling due within one year	10	192		305	
Net current assets			85,321		83,383
The funds of the charity					
Unrestricted funds			85,321		83,383
			<u>85,321</u>		<u>83,383</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 18th Jun 2024


R M Berkeley
Trustee

Company registration number 06209498 (England and Wales)

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Manchester Eruv Committee is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor Cloister House, Riverside, New Bailey Street, Manchester, M3 5FS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

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.

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.

Expenditure that is directly attributable to specific activities has been included in the relevant cost categories. Other costs, which are attributable to more than one activity are apportioned across direct charitable expenditure and management and administration expenditure on the basis of amounts involved in each activity.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.6 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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

1.8 Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.9 Funds

Funds held by the charity are unrestricted. These being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	37,805	36,583

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	500	3,075

4 Charitable activities

	2023 £	2022 £
Supervision costs	27,679	23,105
Advertising and Printing	1,740	1,800
Eruv Repairs and maintenance	4,337	11,005
Sundries	666	643
	<u>34,422</u>	<u>36,553</u>

5 Trustees

No amounts were paid in respect of trustee indemnity insurance. No trustee of the charity received any remuneration during the financial year for their work as trustees.

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Governance costs

	2023	2022
	£	£
Insurances	1,186	1,152
Independent examiner	204	180
Other expenditure	555	260
	<u>1,945</u>	<u>1,592</u>

8 Taxation

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

9 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	4,000	4,031
Prepayments and accrued income	215	204
	<u>4,215</u>	<u>4,235</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	192	305
	<u>192</u>	<u>305</u>

11 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 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	83,383	38,305	(36,367)	85,321
	<u>83,383</u>	<u>38,305</u>	<u>(36,367)</u>	<u>85,321</u>
Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds	81,870	39,658	(38,145)	83,383
	<u>81,870</u>	<u>39,658</u>	<u>(38,145)</u>	<u>83,383</u>

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Related party transactions

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

THE MANCHESTER ERUV COMMITTEE

England & Wales - Charity number 1119561

Accounts



Charity Commission Annual Return 2022

THE MANCHESTER ERUV COMMITTEE

Charity registration number: 1119561

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2022.

PART A - Charity information

Financial period

Financial period start date

01/04/2021

Financial period end date

31/03/2022

Income and spending

Income £

£ 39,658

Spending £

£ 38,145

Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

Fundraising - professional fundraiser

Did your charity raise funds from the public?

Did the charity work with any professional fundraisers?

Fundraising - commercial participator

Did your charity work with any commercial participators?

Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

Income from outside the UK

Did your charity receive income from outside the UK ?

Spending outside England & Wales

Did your charity operate outside England and Wales?**Total Spending outside England & Wales****Trading subsidiaries****Did the charity have any subsidiaries?****Trustee payments****Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?****Did any of the trustees resign and then take up employment with the charity?****Employees' salaries****Did any of your charity's staff receive total employee benefits of £60,000 or more?
Select No if your charity does not have any staff or does not pay any staff.****For your highest paid member of staff only, what was the total value of their employee benefits?**

(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)

Volunteers**How many UK volunteers, excluding trustees, did the charity have during the financial period?****Financial controls**

Did your charity review its internal financial controls?**Safeguarding**

Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees, employees and volunteers who are in roles that are eligible for these checks?

Select Yes if there are no trustees, employees or volunteers in roles that are eligible for these types of DBS checks.

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

Charity Registration No. 1119561

Company Registration No. 06209498 (England and Wales)

**THE MANCHESTER ERUV COMMITTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

THE MANCHESTER ERUV COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Mechlowitz R M Berkeley M Ross
Secretary	R M Berkeley
Charity number	1119561
Company number	06209498
Principal address	Apartment 3 Chenies 8-10 St. Paul's Road Salford M7 3NY
Registered office	1st Floor Cloister House Riverside, New Bailey Street Manchester M3 5FS
Independent examiner	M Seidler & Co Unit 4 The Cottages Deva Centre Trinity Way Manchester M3 7BE

THE MANCHESTER ERUV COMMITTEE

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THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are constructing and maintaining facilities for the observance of the Sabbath by Jews.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The financial results for this year are shown on page 4 of the accounts, which shows an excess of income over expenditure for the period of £1,513 (2021: £14,954). At the year end, the company has an excess of assets over liabilities to carry forward to the next financial year of £83,383 (2021: £81,870). This excess is represented by fixed assets, cash in the company bank account plus prepaid expenses at the year end.

Income for the year consisted of donations received.

Expenditure is related to governance costs and other costs in furtherance of charitable objects.

Financial review

The company is dependent on the continuing support of its donors in the future. Having regard to the number of people who have pledged such support, the trustees are confident the company will have sufficient resources to ensure the continuation of its activities for the foreseeable future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of twelve months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The current level of reserves is considered adequate and the trustees will be making efforts to consolidate the position during the coming year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee by its Memorandum and Articles of Association dated 11 April 2007. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Mechlowitz
R M Berkeley
M Ross

None of the trustees have a beneficial interest in the company. All of the trustees are members of the company. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets in the event of winding up.

THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

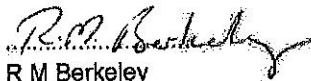
Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.



R M Berkeley

Trustee

Date: 18/0/23

THE MANCHESTER ERUV COMMITTEE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANCHESTER ERUV COMMITTEE

I report to the trustees on my examination of the financial statements of The Manchester Eruv Committee (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



M Seidler & Co

Unit 4
The Cottages
Deva Centre
Trinity Way
Manchester
M3 7BE

Dated: *24 January 2023*

THE MANCHESTER ERUV COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>	Notes		
Donations	2	36,583	45,006
Charitable activities	3	3,075	106
Total income		39,658	45,112
<u>Expenditure on:</u>			
Charitable activities	4	36,553	28,681
Governance costs	7	1,592	1,477
Total resources expended		38,145	30,158
Net income for the year/ Net movement in funds		1,513	14,954
Fund balances at 1 April 2021		81,870	66,916
Fund balances at 31 March 2022		83,383	81,870

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE MANCHESTER ERUV COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	4,235		4,125	
Cash at bank and in hand		79,453		77,925	
		<u>83,688</u>		<u>82,050</u>	
Creditors: amounts falling due within one year	9	(305)		(180)	
Net current assets			<u>83,383</u>		<u>81,870</u>
Income funds					
Unrestricted funds			<u>83,383</u>		<u>81,870</u>
			<u>83,383</u>		<u>81,870</u>

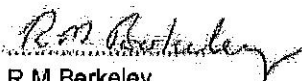
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18/01/23


R M Berkeley
Trustee

Company Registration No. 06209498

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Manchester Eruv Committee is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor Cloister House, Riverside, New Bailey Street, Manchester, M3 5FS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

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.

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.

Expenditure that is directly attributable to specific activities has been included in the relevant cost categories. Other costs, which are attributable to more than one activity are apportioned across direct charitable expenditure and management and administration expenditure on the basis of amounts involved in each activity.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.6 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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

1.8 Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.9 Funds

Funds held by the charity are unrestricted. These being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Donations

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	<u>36,583</u>	<u>45,006</u>

3 Charitable activities

	2022 £	2021 £
Other income	<u>3,075</u>	<u>106</u>

4 Charitable activities

	2022 £	2021 £
Supervision costs	23,105	21,578
Advertising and Printing	1,800	1,709
Eruv Repairs and maintenance	11,005	4,508
Sundries	643	886
	<u>36,553</u>	<u>28,681</u>

5 Trustees

No amounts were paid in respect of trustee indemnity insurance. No trustee of the charity received any remuneration during the financial year for their work as trustees.

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Governance costs

	2022	2021
	£	£
Insurances	1,152	1,139
Independent examiner	180	180
Other expenditure	260	158
	<u>1,592</u>	<u>1,477</u>

8 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	4,031	3,670
Prepayments and accrued income	204	455
	<u>4,235</u>	<u>4,125</u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>305</u>	<u>180</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE MANCHESTER ERUV COMMITTEE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANCHESTER ERUV COMMITTEE

I report to the trustees on my examination of the financial statements of The Manchester Eruv Committee (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



M Seidler & Co

Unit 4
The Cottages
Deva Centre
Trinity Way
Manchester
M3 7BE

Dated: 24 January 2023

THE MANCHESTER ERUV COMMITTEE

England & Wales - Charity number 1119561

Accounts

Charity Registration No. 1119561

Company Registration No. 06209498 (England and Wales)

THE MANCHESTER ERUV COMMITTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE MANCHESTER ERUV COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Mechlowitz R M Berkeley M Ross
Secretary	R M Berkeley
Charity number	1119561
Company number	06209498
Principal address	7 Wells Avenue Prestwich Manchester M25 0GN
Registered office	1st Floor Cloister House Riverside, New Bailey Street Manchester M3 5FS
Independent examiner	M Seitler & Co Unit 4 The Cottages Deva Centre Trinity Way Manchester M3 7BE

THE MANCHESTER ERUV COMMITTEE

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THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are constructing and maintaining facilities for the observance of the Sabbath by Jews.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The financial results for this year are shown on page 4 of the accounts, which shows an excess of income over expenditure for the period of £14,954 (2020: £15,705). At the year end, the company has an excess of assets over liabilities to carry forward to the next financial year of £81,870 (2020: £66,916). This excess is represented by fixed assets, cash in the company bank account plus prepaid expenses at the year end.

Income for the year consisted of donations received.

Expenditure is related to governance costs and other costs in furtherance of charitable objects.

Financial review

The company is dependent on the continuing support of its donors in the future. Having regard to the number of people who have pledged such support, the trustees are confident the company will have sufficient resources to ensure the continuation of its activities for the foreseeable future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of twelve months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The current level of reserves is considered adequate and the trustees will be making efforts to consolidate the position during the coming year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee by its Memorandum and Articles of Association dated 11 April 2007. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Mechlowitz
R M Berkeley
M Ross

None of the trustees have a beneficial interest in the company. All of the trustees are members of the company. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets in the event of winding up.

THE MANCHESTER ERUV COMMITTEE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees report was approved by the Board of Trustees.


.....
R M Berkeley

Trustee

Date: 18/11/21.....

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MANCHESTER ERUV COMMITTEE

I report to the trustees on my examination of the financial statements of The Manchester Eruv Committee (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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


M Seidler & Co

Unit 4
The Cottages
Deva Centre
Trinity Way
Manchester
M3 7BE

Dated: 

THE MANCHESTER ERUV COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<u>Income from:</u>			
Donations	2	45,006	49,503
Charitable activities	3	106	36
Total income		45,112	49,539
<u>Expenditure on:</u>			
Charitable activities	4	28,681	30,698
Governance costs	7	1,477	3,136
Total resources expended		30,158	33,834
Net income for the year/ Net movement in funds		14,954	15,705
Fund balances at 1 April 2020		66,916	51,211
Fund balances at 31 March 2021		81,870	66,916

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE MANCHESTER ERUV COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	8	4,125		4,499	
Cash at bank and in hand		77,925		62,704	
		<u>82,050</u>		<u>67,203</u>	
Creditors: amounts falling due within one year	9	(180)		(287)	
Net current assets			<u>81,870</u>		<u>66,916</u>
Income funds					
Unrestricted funds			<u>81,870</u>		<u>66,916</u>
			<u>81,870</u>		<u>66,916</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18/4/21



R M Berkeley
Trustee

Company Registration No. 06209498

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Manchester Eruv Committee is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor, Cloister House, Riverside, New Bailey Street, Manchester, M3 5FS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

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.

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.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Expenditure that is directly attributable to specific activities has been included in the relevant cost categories. Other costs, which are attributable to more than one activity are apportioned across direct charitable expenditure and management and administration expenditure on the basis of amounts involved in each activity.

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	15% Straight Line
---------------------	-------------------

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 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.9 Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.10 Funds

Funds held by the charity are unrestricted. These being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2 Donations

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	45,006	49,503

3 Charitable activities

	2021	2020
	£	£
Other income	106	36

4 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	-	960
Supervision costs	21,578	22,353
Advertising and Printing	1,709	1,472
Eruv Repairs and maintenance	4,508	5,384
Sundries	886	364
Licences	-	165
	<u>28,681</u>	<u>30,698</u>

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Trustees

No amounts were paid in respect of trustee indemnity insurance.

No trustee of the charity received any remuneration during the financial year for their work as trustees.

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Governance costs

	2021 £	2020 £
Insurances	1,139	2,840
Independent examiner	180	180
Other expenditure	158	116
	<u>1,477</u>	<u>3,136</u>

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	3,670	4,301
Prepayments and accrued income	455	198
	<u>4,125</u>	<u>4,499</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	-	107
Accruals and deferred income	180	180
	<u>180</u>	<u>287</u>

THE MANCHESTER ERUV COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 COVID-19

The Trustees have closely monitored the Government guidance in response to the Covid-19 Pandemic and have implemented measures in line with Governmental guidelines. The Trustees have assessed the impact of Covid-19 on the charity and conclude that there are no items resulting from the Covid-19 Pandemic which require disclosure at the balance sheet date.

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).