

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 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 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

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 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 2021 £ | Unrestricted funds 2020 £ |
|-----------------------------------------------------------|-------|---------------------------------|---------------------------------|
| | Notes | | |
| <u>Income from:</u> | | | |
| Donations | 2 | 45,006 | 49,503 |
| Charitable activities | 3 | 106 | 36 |
| Total income | | <u>45,112</u> | <u>49,539</u> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 4 | 28,681 | 30,698 |
| Governance costs | 7 | 1,477 | 3,136 |
| Total resources expended | | <u>30,158</u> | <u>33,834</u> |
| 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 | | <u>81,870</u> | <u>66,916</u> |

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 18/11/21



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 |
| | 28,681 | 30,698 |

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).