



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?

No

Fundraising - professional fundraiser

Did your charity raise funds from the public?

Yes

Did the charity work with any professional fundraisers?

No

Fundraising - commercial participator

Did your charity work with any commercial participators?

No

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?

No

Government grants

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

No

Income from outside the UK

Did your charity receive income from outside the UK ?

No

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

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 2 |
| Independent examiner's report | 3 |
| Statement of financial activities | 4 |
| Balance sheet | 5 |
| Notes to the financial statements | 6 - 9 |

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

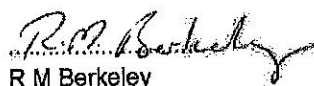
Supplier payment policy

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 £ |
|---|-------|---------------------------------|---------------------------------|
| | Notes | | |
| <u>Income from:</u> | | | |
| 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 | <u>(305)</u> | | <u>(180)</u> | |
| 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> |

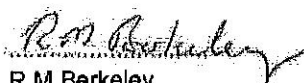
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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 | 36,583 | 45,006 |

3 Charitable activities

| | 2022 | 2021 |
|--------------|-------|------|
| | £ | £ |
| Other income | 3,075 | 106 |

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 |
| | 36,553 | 28,681 |

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 | 2021 |
|-------|--------|--------|
| | Number | 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 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