

BELZ MACHNOVKA (M/C) LTD

England & Wales · Charity number 1124718

Details

Status Registered

Legal form Charitable company

Company number [06561919](#)

Registered 2008-06-26

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

Contact

Address 40 Wellington Street East
Salford
M7 4DW

Phone 07773684450

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE;1) THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION.2) THE ADVANCEMENT OF EDUCATION IN ACCORDANCE WITH THE DOCTRINES AND PRINCIPLES OF ORTHODOX JUDAISM.3) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS BY THE PROVISION OF GRANTS TO THOSE IN NEED IN THE JEWISH COMMUNITY.

Activities: The charity was involved in raising funds to repay loans taken out for the purchase and refurbishment of premises used as a synagogue and as a religious centre. It also pays for the running costs of the synagogue and centre.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, MANCHESTER CITY.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£171,072	£162,470	-	-
2024-04-30	£151,357	£152,166	-	-
2023-04-30	£124,909	£119,775	-	-
2022-04-30	£114,211	£101,956	-	-
2021-04-30	£109,948	£95,702	-	-

Trustees

Name	Role	Appointed
ABRAHAM ELIEZER WALDMAN		
DAVID SPITZER		2015-12-01
SHIMON YISROEL BRANDER		

BELZ MACHNOVKA (M/C) LTD

England & Wales - Charity number 1124718

Accounts

BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025
(LIMITED BY GUARANTEE)

COMPANY REGISTRATION NUMBER 6561919
CHARITY NUMBER 1124718

BELZ MACHNOVKA (M/C) LTD

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FOR THE YEAR ENDED 30 APRIL 2025**

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**BELZ MACHNOVKA (M/C) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2025**

REGISTERED CHARITY NAME: Belz Machnovka (M/C) Ltd

CHARITY NUMBER: 1124718

DIRECTORS/TRUSTEES: Shimon Y Brander
Abraham E Waldman
David Spitzer

REGISTERED OFFICE: Enterprise House
3 Middleton Road
Manchester
M8 5DT

REGISTERED NUMBER: 6561919 (England and Wales)

ACCOUNTANTS: B Olsberg & Co
Enterprise House
3 Middleton Road
Manchester
M8 5DT

BANKERS: Barclays Bank
51 Mosley Street
Manchester
BX3 2BB

INDEPENDENT EXAMINER: B Olsberg & Co
Chartered Accountant
Enterprise House
3 Middleton Road
Manchester
M8 5DT

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025**

The trustees, who are also directors of the Charity for the purpose of the Companies Act have pleasure in presenting their report and financial statements of the charitable company for the year ended 30 April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity.

OBJECTIVES OF BELZ MACHNOVKA (M/C) LTD

Belz Machnovka (M/c) Limited is governed by its Memorandum and Articles of Association and its main objective is to operate a synagogue and associated activities.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in future planning activities. In particular we have referred to the specific guidance on charities for the advancement of religion.

LEGAL STATUS

The company is limited by guarantee and is governed by its memorandum and articles of association dated 10 April 2008. The company is a registered charity - number 1124718.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the period under review was to provide premises to be used as a synagogue and the running thereof. It also provided funds to help the needy.

ORGANISATION

The charity is managed by a committee of the trustees who are also the company directors.

INVESTMENT POWERS AND RESTRICTIONS

The trustees have wide-ranging investment powers to invest the Charity's assets as they see fit in the furtherance of the Charity's objectives but no investments are currently held.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a surplus of £8601 (2024 – deficit of £809). The trustees consider the financial position of the charity to be satisfactory, on the basis of substantial retained reserves.

The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The charity was holding reserves at the year end to cover future running costs of the synagogue and for the eventual repayment of the mortgage.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Belz Machnovka (M/c) Ltd acquired a property for use as a synagogue which was refurbished for use. The charity bears the synagogue's running costs.

THE TRUSTEES

The trustees who served the charitable company during the year were:-
A Hoffman
S Y Brander
A E Waldman

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025**

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Belz Machnovka (M/C) Ltd (Limited by Guarantee) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Statement of Recommended Practice (SORP) 2005 'Accounting and Reporting by Charities'.

SIGNED ON BEHALF OF THE TRUSTEES:

S Y BRANDER

.....

Dated 26 February 2026

BELZ MACHNOVKA (M/C) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

INCOME AND EXPENDITURE ACCOUNT

	2025	2024	
	£	£	
INCOMING RESOURCES			
Donations	159,972	145,375	
Rental Income	<u>11,100</u>	<u>5,982</u>	
	<u>171,072</u>	<u>151,357</u>	
CHARITABLE DISTRIBUTIONS	128,023	87,834	
CHARITABLE EXPENDITURE			
Light, heat and water	5,177	6,161	
Repairs and Maintenance	445	5,331	
Travel	190	955	
Insurance	2,316	2,672	
Catering and Requisites etc.	13,092	26,140	
Cleaning	2,614	2,613	
Sundry	161	237	
Professional Fees	-	9,231	
Postage	-	-	
Telephone	<u>752</u>	<u>684</u>	<u>54,024</u>
	<u>24,747</u>		
MANAGEMENT AND ADMINISTRATION			
Loan Interest	7,392	7,864	
Bank Charges	87	239	
Accountancy	900	900	
Independent Examiners Fee	180	180	
Depreciation	<u>1,141</u>	<u>1,125</u>	<u>10,308</u>
	<u>9,700</u>		
TOTAL RESOURCES EXPENDED	<u>162,470</u>	<u>152,166</u>	
Net income (loss) for the year	8,602	(809)	
Balance Brought forward	<u>216,293</u>	<u>217,102</u>	
	<u>224,895</u>	<u>216,293</u>	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of all the recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

BELZ MACHNOVKA (M/C) LTD
BALANCE SHEET AS AT 30 APRIL 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS	2		323,212		324,353
CURRENT ASSETS:					
Bank		4,583		1,695	
Debtors		<u>1,500</u>		<u>2,564</u>	
		6,083		4,259	
LESS CREDITORS: Due within one year	5	<u>(21,600)</u>	<u>(15,517)</u>	<u>(21,590)</u>	<u>(17,331)</u>
			307,695		307,022
LESS CREDITORS: Due beyond one year	6		<u>(82,800)</u>		<u>(90,729)</u>
			<u>224,895</u>		<u>216,293</u>
TRUST FUNDS:					
Unrestricted Funds			<u>224,895</u>		<u>216,293</u>

The trustees/directors are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the trustees on 26 February 2026 and signed on its behalf by:

S Y BRANDER
 Director
 Company Registration Number: 6561919

BELZ MACHNOVKA (M/C) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Change in basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Change to previous accounts

No changes have been made to accounts for previous years.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statements of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising Contract or investment income) the incoming resources and related Expenditure are reported gross in SOFA.

Fund Accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors. There are no restricted funds as at the Balance Sheet date.

Designated funds are funds which have been set aside at the discretion of the Trustees for specific purposes. There are no designated funds as at the Balance Sheet date.

BELZ MACHNOVKA (M/C) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

2.

FIXED ASSETS (For use by the Charity)	Freehold Property	Furniture Fixtures & Fittings & Library	TOTAL
	£	£	£
<u>Cost</u>			
As at 1 May 2024	312,940	31,821	343,471
Additions	<u>-</u>	<u>-</u>	<u>-</u>
As at 30 April 2025	<u>312,940</u>	<u>31,821</u>	<u>343,471</u>
<u>Depreciation</u>			
As at 1 May 2024	-	20,408	20,408
Charge for the year	<u>-</u>	<u>1,141</u>	<u>1,141</u>
As at 30 April 2025	<u>-</u>	<u>21,549</u>	<u>21,549</u>
Written Down Value			
As at 30 April 2025	<u>312,940</u>	<u>10,272</u>	<u>323,212</u>
30 April 2024	<u>312,940</u>	<u>11,413</u>	<u>324,353</u>

3. **TRUSTEES REMUNERATION AND EXPENSE**

No remuneration directly or indirectly out of the funds of the charitable company, was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

4. **EMPLOYEE COSTS**

The Charity had no employees in the year and incurred no employee costs.

5. **CREDITORS:** Amounts falling due within one year.

	<u>2025</u>	<u>2024</u>
	£	£
Bank Loan	14,000	14,000
Expenses Accrued	3,940	3,940
Loan	<u>3,660</u>	<u>3,650</u>
	<u>21,600</u>	<u>21,590</u>

6. **CREDITORS:** Due beyond one year

Bank Loan secured on freehold property	<u>82,800</u>	<u>90,729</u>
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7. **CONTROL**

The Charity is controlled by its trustees.

**BELZ MACHNOVKA (M/C) LTD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELZ MACHNOVKA (M/C) LTD**

I report on the accounts of the charity for the year ended 30 April 2025 which are set out on pages 4-7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The trustees (who are also the directors of Belz Machnovka (M/C) Limited (Limited by Guarantee) for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bernard Olsberg
B Olsberg & Co
FCA
Enterprise House, 3 Middleton Road, Manchester M8 5DT

26 February 2026

BELZ MACHNOVKA (M/C) LTD

England & Wales - Charity number 1124718

Accounts

BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2024
(LIMITED BY GUARANTEE)

COMPANY REGISTRATION NUMBER 6561919
CHARITY NUMBER 1124718

BELZ MACHNOVKA (M/C) LTD

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FOR THE YEAR ENDED 30 APRIL 2024**

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**BELZ MACHNOVKA (M/C) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2024**

REGISTERED CHARITY NAME: Belz Machnovka (M/C) Ltd

CHARITY NUMBER: 1124718

DIRECTORS/TRUSTEES: Shimon Y Brander
Abraham E Waldman
David Spitzer

REGISTERED OFFICE: Enterprise House
3 Middleton Road
Manchester
M8 5DT

REGISTERED NUMBER: 6561919 (England and Wales)

ACCOUNTANTS: B Olsberg & Co
Enterprise House
3 Middleton Road
Manchester
M8 5DT

BANKERS: Barclays Bank
51 Mosley Street
Manchester
BX3 2BB

INDEPENDENT EXAMINER: B Olsberg & Co
Chartered Accountant
Enterprise House
3 Middleton Road
Manchester
M8 5DT

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

The trustees, who are also directors of the Charity for the purpose of the Companies Act have pleasure in presenting their report and financial statements of the charitable company for the year ended 30 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity.

OBJECTIVES OF BELZ MACHNOVKA (M/C) LTD

Belz Machnovka (M/c) Limited is governed by its Memorandum and Articles of Association and its main objective is to operate a synagogue and associated activities.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in future planning activities. In particular we have referred to the specific guidance on charities for the advancement of religion.

LEGAL STATUS

The company is limited by guarantee and is governed by its memorandum and articles of association dated 10 April 2008. The company is a registered charity - number 1124718.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the period under review was to provide premises to be used as a synagogue and the running thereof. It also provided funds to help the needy.

ORGANISATION

The charity is managed by a committee of the trustees who are also the company directors.

INVESTMENT POWERS AND RESTRICTIONS

The trustees have wide-ranging investment powers to invest the Charity's assets as they see fit in the furtherance of the Charity's objectives but no investments are currently held.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a loss of £809 (2023 - surplus £5,134). The trustees consider the financial position of the charity to be satisfactory, on the basis of substantial retained reserves.

The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The charity was holding reserves at the year end to cover future running costs of the synagogue and for the eventual repayment of the mortgage.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Belz Machnovka (M/c) Ltd acquired a property for use as a synagogue which was refurbished for use.. The charity bears the synagogue's running costs.

THE TRUSTEES

The trustees who served the charitable company during the year were:-
A Hoffman
S Y Brander
A E Waldman

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Belz Machnovka (M/C) Ltd (Limited by Guarantee) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Statement of Recommended Practice (SORP) 2005 'Accounting and Reporting by Charities'.

SIGNED ON BEHALF OF THE TRUSTEES:

S Y BRANDER

.....

Dated 28 February 2025

BELZ MACHNOVKA (M/C) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

INCOME AND EXPENDITURE ACCOUNT

	2024	2023	
	£	£	
INCOMING RESOURCES			
Donations	145,375	114,335	
Rental Income	<u>5,982</u>	<u>10,574</u>	
	<u>151,357</u>	<u>124,909</u>	
CHARITABLE DISTRIBUTIONS	87,834	77,131	
CHARITABLE EXPENDITURE			
Light, heat and water	6,161	6,394	
Repairs and Maintenance	5,331	2,112	
Travel	955	172	
Insurance	2,672	2,459	
Catering and Requisites etc.	26,140	19,298	
Cleaning	2,613	4,059	
Sundry	237	43	
Professional Fees	9,231	-	
Postage	-	63	
Telephone	<u>684</u>	<u>571</u>	<u>35,171</u>
	<u>54,024</u>		
MANAGEMENT AND ADMINISTRATION			
Loan Interest	7,864	5,044	
Bank Charges	239	159	
Accountancy	900	900	
Independent Examiners Fee	180	120	
Depreciation	<u>1,125</u>	<u>1,250</u>	<u>7,473</u>
	<u>10,308</u>		
TOTAL RESOURCES EXPENDED	<u>152,166</u>	<u>119,775</u>	
Net loss for the year	(809)	5,134	
Balance Brought forward	<u>217,102</u>	<u>211,968</u>	
	<u>216,293</u>	<u>217,102</u>	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of all the recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

BELZ MACHNOVKA (M/C) LTD
BALANCE SHEET AS AT 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS	2		324,353		324,188
CURRENT ASSETS:					
Bank		1,695		7,740	
Debtors		<u>2,564</u>		<u>2,700</u>	
		4,259		10,440	
LESS CREDITORS: Due within one year	5	<u>(21,590)</u>	<u>(17,331)</u>	<u>(20,360)</u>	<u>(9,920)</u>
			307,022		314,268
LESS CREDITORS: Due beyond one year	6		<u>(90,729)</u>		<u>(97,166)</u>
			<u>216,293</u>		<u>217,102</u>
TRUST FUNDS:					
Unrestricted Funds			<u>216,293</u>		<u>217,102</u>

The trustees/directors are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the trustees on 28 February 2025 and signed on its behalf by:

S Y BRANDER
 Director
 Company Registration Number: 6561919

BELZ MACHNOVKA (M/C) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Change in basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Change to previous accounts

No changes have been made to accounts for previous years.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statements of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising Contract or investment income) the incoming resources and related Expenditure are reported gross in SOFA.

Fund Accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors. There are no restricted funds as at the Balance Sheet date.

Designated funds are funds which have been set aside at the discretion of the Trustees for specific purposes. There are no designated funds as at the Balance Sheet date.

**BELZ MACHNOVKA (M/C) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

2.

FIXED ASSETS (For use by the Charity)	Freehold Property	Furniture Fixtures & Fittings & Library	TOTAL
	£	£	£
<u>Cost</u>			
As at 1 May 2023	312,940	30,531	343,471
Additions	<u>-</u>	<u>1,290</u>	<u>-</u>
As at 30 April 2024	<u>312,940</u>	<u>31,821</u>	<u>343,471</u>
<u>Depreciation</u>			
As at 1 May 2023	-	19,283	19,283
Charge for the year	<u>-</u>	<u>1,125</u>	<u>1,125</u>
As at 30 April 2024	<u>-</u>	<u>20,408</u>	<u>20,408</u>
Written Down Value			
As at 30 April 2024	<u>312,940</u>	<u>11,413</u>	<u>324, 353</u>
30 April 2023	<u>312,940</u>	<u>11,248</u>	<u>324,188</u>

3. **TRUSTEES REMUNERATION AND EXPENSE**

No remuneration directly or indirectly out of the funds of the charitable company, was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

4. **EMPLOYEE COSTS**

The Charity had no employees in the year and incurred no employee costs.

5. **CREDITORS:** Amounts falling due within one year.

	<u>2024</u>	<u>2023</u>
	£	£
Bank Loan	14,000	14,000
Expenses Accrued	3,940	4,860
Loan	<u>3,650</u>	<u>1,500</u>
	<u>21,590</u>	<u>20,380</u>

6. **CREDITORS:** Due beyond one year

Bank Loan secured on freehold property	<u>90,729</u>	<u>97,166</u>
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7. **CONTROL**

The Charity is controlled by its trustees.

**BELZ MACHNOVKA (M/C) LTD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELZ MACHNOVKA (M/C) LTD**

I report on the accounts of the charity for the year ended 30 April 2024 which are set out on pages 4-7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The trustees (who are also the directors of Belz Machnovka (M/C) Limited (Limited by Guarantee) for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bernard Olsberg
B Olsberg & Co
FCA
Enterprise House, 3 Middleton Road, Manchester M8 5DT

28 February 2025

BELZ MACHNOVKA (M/C) LTD

England & Wales - Charity number 1124718

Accounts

BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2023
(LIMITED BY GUARANTEE)

COMPANY REGISTRATION NUMBER 6561919
CHARITY NUMBER 1124718

BELZ MACHNOVKA (M/C) LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

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**BELZ MACHNOVKA (M/C) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023**

REGISTERED CHARITY NAME: Belz Machnovka (M/C) Ltd

CHARITY NUMBER: 1124718

DIRECTORS/TRUSTEES: Shimon Y Brander
Abraham E Waldman
David Spitzer

REGISTERED OFFICE: Enterprise House
3 Middleton Road
Manchester
M8 5DT

REGISTERED NUMBER: 6561919 (England and Wales)

ACCOUNTANTS: B Olsberg & Co
Enterprise House
3 Middleton Road
Manchester
M8 5DT

BANKERS: Barclays Bank
51 Mosley Street
Manchester
BX3 2BB

INDEPENDENT EXAMINER: B Olsberg & Co
Chartered Accountant
Enterprise House
3 Middleton Road
Manchester
M8 5DT

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023**

The trustees, who are also directors of the Charity for the purpose of the Companies Act have pleasure in presenting their report and financial statements of the charitable company for the year ended 30 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity.

OBJECTIVES OF BELZ MACHNOVKA (M/C) LTD

Belz Machnovka (M/c) Limited is governed by its Memorandum and Articles of Association and its main objective is to operate a synagogue and associated activities.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in future planning activities. In particular we have referred to the specific guidance on charities for the advancement of religion.

LEGAL STATUS

The company is limited by guarantee and is governed by its memorandum and articles of association dated 10 April 2008. The company is a registered charity - number 1124718.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the period under review was to provide premises to be used as a synagogue and the running thereof. It also provided funds to help the needy.

ORGANISATION

The charity is managed by a committee of the trustees who are also the company directors.

INVESTMENT POWERS AND RESTRICTIONS

The trustees have wide-ranging investment powers to invest the Charity's assets as they see fit in the furtherance of the Charity's objectives but no investments are currently held.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a surplus of £5,134 (2022 surplus £12,255). The trustees consider the financial position of the charity to be satisfactory, on the basis of substantial retained reserves.

The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The charity was holding reserves at the year end to cover future running costs of the synagogue and for the eventual repayment of the mortgage.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Belz Machnovka (M/c) Ltd acquired a property for use as a synagogue which was refurbished for use.. The charity bears the synagogue's running costs.

THE TRUSTEES

The trustees who served the charitable company during the year were:-

A Hoffman
S Y Brander
A E Waldman

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023**

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Belz Machnovka (M/C) Ltd (Limited by Guarantee) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Statement of Recommended Practice (SORP) 2005 'Accounting and Reporting by Charities'.

SIGNED ON BEHALF OF THE TRUSTEES:

S Y BRANDER

.....

Dated 28 November 2023

BELZ MACHNOVKA (M/C) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

INCOME AND EXPENDITURE ACCOUNT

	2023	2022	
	£	£	
INCOMING RESOURCES			
Donations	114,335	107,888	
Rental Income	<u>10,574</u>	<u>6,323</u>	
	<u>124,909</u>	<u>114,211</u>	
CHARITABLE DISTRIBUTIONS	77,131	68,971	
CHARITABLE EXPENDITURE			
Light, heat and water	6,394	3,778	
Repairs and Maintenance	2,112	5,904	
Travel	172	-	
Insurance	2,459	2,279	
Catering and Requisites etc.	19,298	10,579	
Cleaning	4,059	2,786	
Sundry	43	58	
Professional Fees	-	1,560	
Postage	63	94	
Telephone	<u>571</u>	<u>482</u>	<u>27,520</u>
	<u>35,171</u>		
MANAGEMENT AND ADMINISTRATION			
Loan Interest	5,044	2,943	
Bank Charges	159	113	
Accountancy	900	900	
Independent Examiners Fee	120	120	
Depreciation	<u>1,250</u>	<u>1,389</u>	<u>5,465</u>
	<u>7,473</u>		
TOTAL RESOURCES EXPENDED	<u>119,775</u>	<u>101,956</u>	
Net incoming resources for the year	5,134	12,255	
Balance Brought forward	<u>211,968</u>	<u>199,713</u>	
	<u>217,102</u>	<u>211,968</u>	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of all the recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

BELZ MACHNOVKA (M/C) LTD
BALANCE SHEET AS AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS	2		324,188		325,438
CURRENT ASSETS:					
Bank		7,740		8,755	
Debtors		<u>2,700</u>		<u>2,500</u>	
		10,440		11,255	
LESS CREDITORS: Due within one year	5	<u>(20,360)</u>	<u>(9,920)</u>	<u>(20,380)</u>	<u>(9,125)</u>
			314,268		316,313
LESS CREDITORS: Due beyond one year	6		<u>(97,166)</u>		<u>(104,345)</u>
			<u>217,102</u>		<u>211,968</u>
TRUST FUNDS:					
Unrestricted Funds			<u>217,102</u>		<u>211,968</u>

The trustees/directors are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the trustees on 28 November 2023 and signed on its behalf by:

S Y BRANDER
 Director
 Company Registration Number: 6561919

BELZ MACHNOVKA (M/C) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Change in basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Change to previous accounts

No changes have been made to accounts for previous years.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statements of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising Contract or investment income) the incoming resources and related Expenditure are reported gross in SOFA.

Fund Accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors. There are no restricted funds as at the Balance Sheet date.

Designated funds are funds which have been set aside at the discretion of the Trustees for specific purposes. There are no designated funds as at the Balance Sheet date.

**BELZ MACHNOVKA (M/C) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

2.

FIXED ASSETS (For use by the Charity)	Freehold Property	Furniture Fixtures & Fittings & Library	TOTAL
	£	£	£
<u>Cost</u>			
As at 1 May 2022	312,940	30,531	343,471
Additions	<u>-</u>	<u>-</u>	<u>-</u>
As at 30 April 2023	<u>312,940</u>	<u>30,531</u>	<u>343,471</u>
<u>Depreciation</u>			
As at 1 May 2022	-	18,033	18,033
Charge for the year	<u>-</u>	<u>1,250</u>	<u>1,250</u>
As at 30 April 2023	<u>-</u>	<u>19,283</u>	<u>19,283</u>
Written Down Value			
As at 30 April 2023	<u>312,940</u>	<u>11,248</u>	<u>324,188</u>
30 April 2022	<u>312,940</u>	<u>12,498</u>	<u>325,438</u>

3. **TRUSTEES REMUNERATION AND EXPENSE**

No remuneration directly or indirectly out of the funds of the charitable company, was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

4. **EMPLOYEE COSTS**

The Charity had no employees in the year and incurred no employee costs.

5. **CREDITORS:** Amounts falling due within one year.

	<u>2023</u>	<u>2022</u>
	£	£
Bank Loan	14,000	14,000
Expenses Accrued	4,860	4,880
Loan	<u>1,500</u>	<u>1,500</u>
	<u>20,360</u>	<u>20,380</u>

6. **CREDITORS:** Due beyond one year

Bank Loan secured on freehold property	<u>97,166</u>	<u>104,345</u>
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7. **CONTROL**

The Charity is controlled by its trustees.

**BELZ MACHNOVKA (M/C) LTD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELZ MACHNOVKA (M/C) LTD**

I report on the accounts of the charity for the year ended 30 April 2023 which are set out on pages 4-7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The trustees (who are also the directors of Belz Machnovka (M/C) Limited (Limited by Guarantee) for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bernard Olsberg
B Olsberg & Co
FCA
Enterprise House, 3 Middleton Road, Manchester M8 5DT

28 November 2023

BELZ MACHNOVKA (M/C) LTD

England & Wales - Charity number 1124718

Accounts

BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022
(LIMITED BY GUARANTEE)

COMPANY REGISTRATION NUMBER 6561919
CHARITY NUMBER 1124718

BELZ MACHNOVKA (M/C) LTD

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FOR THE YEAR ENDED 30 APRIL 2022**

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**BELZ MACHNOVKA (M/C) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022**

REGISTERED CHARITY NAME: Belz Machnovka (M/C) Ltd

CHARITY NUMBER: 1124718

DIRECTORS/TRUSTEES: Shimon Y Brander
Abraham E Waldman
David Spitzer

REGISTERED OFFICE: Enterprise House
3 Middleton Road
Manchester
M8 5DT

REGISTERED NUMBER: 6561919 (England and Wales)

ACCOUNTANTS: B Olsberg & Co
Enterprise House
3 Middleton Road
Manchester
M8 5DT

BANKERS: Barclays Bank
51 Mosley Street
Manchester
BX3 2BB

INDEPENDENT EXAMINER: B Olsberg & Co
Chartered Accountant
Enterprise House
3 Middleton Road
Manchester
M8 5DT

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

The trustees, who are also directors of the Charity for the purpose of the Companies Act have pleasure in presenting their report and financial statements of the charitable company for the year ended 30 April 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity.

OBJECTIVES OF BELZ MACHNOVKA (M/C) LTD

Belz Machnovka (M/c) Limited is governed by its Memorandum and Articles of Association and its main objective is to operate a synagogue and associated activities.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in future planning activities. In particular we have referred to the specific guidance on charities for the advancement of religion.

LEGAL STATUS

The company is limited by guarantee and is governed by its memorandum and articles of association dated 10 April 2008. The company is a registered charity - number 1124718.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the period under review was to provide premises to be used as a synagogue and the running thereof. It also provided funds to help the needy.

ORGANISATION

The charity is managed by a committee of the trustees who are also the company directors.

INVESTMENT POWERS AND RESTRICTIONS

The trustees have wide-ranging investment powers to invest the Charity's assets as they see fit in the furtherance of the Charity's objectives but no investments are currently held.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a surplus of £12,255 (2021 surplus £14,246). The trustees consider the financial position of the charity to be satisfactory, on the basis of substantial retained reserves.

The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The charity was holding reserves at the year end to cover future running costs of the synagogue and for the eventual repayment of the mortgage.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Belz Machnovka (M/c) Ltd acquired a property for use as a synagogue which was refurbished for use.. The charity bears the synagogue's running costs.

THE TRUSTEES

The trustees who served the charitable company during the year were:-

A Hoffman
S Y Brander
A E Waldman

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Belz Machnovka (M/C) Ltd (Limited by Guarantee) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Statement of Recommended Practice (SORP) 2005 'Accounting and Reporting by Charities'.

SIGNED ON BEHALF OF THE TRUSTEES:

S Y BRANDER

.....

Dated 22 February 2023

BELZ MACHNOVKA (M/C) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2022**

INCOME AND EXPENDITURE ACCOUNT

	2022		2021	
	£		£	
INCOMING RESOURCES				
Donations	107,888		102,638	
Rental Income	<u>6,323</u>		<u>7,310</u>	
	<u>114,211</u>		<u>109,948</u>	
CHARITABLE DISTRIBUTIONS				
	68,971		66,413	
CHARITABLE EXPENDITURE				
Light, heat and water	3,778		2,124	
Repairs and Maintenance	5,904		1,469	
Travel	-		3	
Insurance	2,279		2,233	
Catering and Requisites etc.	10,579		14,326	
Cleaning	2,786		2,400	
Sundry	58		38	
Professional Fees	1,560		636	
Postage	94		-	
Telephone	<u>482</u>	<u>27,520</u>	<u>219</u>	<u>23,448</u>
MANAGEMENT AND ADMINISTRATION				
Loan Interest	2,943		3,157	
Bank Charges	113		121	
Accountancy	900		900	
Independent Examiners Fee	120		120	
Depreciation	<u>1,389</u>	<u>5,465</u>	<u>1,543</u>	<u>5,841</u>
TOTAL RESOURCES EXPENDED		<u>101,956</u>		<u>95,702</u>
Net incoming resources for the year		12,255		14,246
Balance Brought forward		<u>199,713</u>		<u>185,467</u>
		<u>211,968</u>		<u>199,713</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of all the recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

BELZ MACHNOVKA (M/C) LTD**BALANCE SHEET AS AT 30 APRIL 2022**

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS	2		325,438		326,827
CURRENT ASSETS:					
Bank		8,755		7,049	
Debtors		<u>2,500</u>		<u>-</u>	
		11,255		7,049	
LESS CREDITORS: Due within one year	5	<u>(20,380)</u>	<u>(9,125)</u>	<u>(19,360)</u>	<u>(12,311)</u>
			316,313		314,516
LESS CREDITORS: Due beyond one year	6		<u>(104,345)</u>		<u>(114,802)</u>
			<u>211,968</u>		<u>199,714</u>
TRUST FUNDS:					
Unrestricted Funds			<u>211,968</u>		<u>199,714</u>

The trustees/directors are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the trustees on 22 February 2023 and signed on its behalf by:

S Y BRANDER

Director

Company Registration Number: 6561919

BELZ MACHNOVKA (M/C) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Change in basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Change to previous accounts

No changes have been made to accounts for previous years.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statements of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising Contract or investment income) the incoming resources and related Expenditure are reported gross in SOFA.

Fund Accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors. There are no restricted funds as at the Balance Sheet date.

Designated funds are funds which have been set aside at the discretion of the Trustees for specific purposes. There are no designated funds as at the Balance Sheet date.

**BELZ MACHNOVKA (M/C) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

2.

FIXED ASSETS (For use by the Charity)	Freehold Property	Furniture Fixtures & Fittings & Library	TOTAL
	£	£	£
<u>Cost</u>			
As at 1 May 2021	312,940	30,531	343,471
Additions	<u>-</u>	<u>-</u>	<u>-</u>
As at 30 April 2022	<u>312,940</u>	<u>30,531</u>	<u>343,471</u>
<u>Depreciation</u>			
As at 1 May 2021	-	16,644	16,644
Charge for the year	<u>-</u>	<u>1,389</u>	<u>1,389</u>
As at 30 April 2022	<u>-</u>	<u>18,033</u>	<u>18,033</u>
Written Down Value			
As at 30 April 2022	<u>312,940</u>	<u>12,498</u>	<u>325,438</u>
30 April 2021	<u>312,940</u>	<u>13,887</u>	<u>326,827</u>

3. **TRUSTEES REMUNERATION AND EXPENSE**

No remuneration directly or indirectly out of the funds of the charitable company, was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

4. **EMPLOYEE COSTS**

The Charity had no employees in the year and incurred no employee costs.

5. **CREDITORS:** Amounts falling due within one year.

	<u>2022</u>	<u>2021</u>
	£	£
Bank Loan	14,000	14,000
Expenses Accrued	4,880	3,860
Loan	<u>1,500</u>	<u>1,500</u>
	<u>20,380</u>	<u>19,360</u>

6. **CREDITORS:** Due beyond one year

Bank Loan secured on freehold property	<u>104,345</u>	<u>114,802</u>
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7. **CONTROL**

The Charity is controlled by its trustees.

**BELZ MACHNOVKA (M/C) LTD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELZ MACHNOVKA (M/C) LTD**

I report on the accounts of the charity for the year ended 30 April 2022 which are set out on pages 4-7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The trustees (who are also the directors of Belz Machnovka (M/C) Limited (Limited by Guarantee) for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bernard Olsberg
B Olsberg & Co
FCA
Enterprise House, 3 Middleton Road, Manchester M8 5DT

22 February 2023

BELZ MACHNOVKA (M/C) LTD

England & Wales - Charity number 1124718

Accounts

BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021
(LIMITED BY GUARANTEE)

COMPANY REGISTRATION NUMBER 6561919
CHARITY NUMBER 1124718

BELZ MACHNOVKA (M/C) LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

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**BELZ MACHNOVKA (M/C) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2021**

REGISTERED CHARITY NAME: Belz Machnovka (M/C) Ltd

CHARITY NUMBER: 1124718

DIRECTORS/TRUSTEES: Shimon Y Brander
Abraham E Waldman
David Spitzer

REGISTERED OFFICE: Enterprise House
3 Middleton Road
Manchester
M8 5DT

REGISTERED NUMBER: 6561919 (England and Wales)

ACCOUNTANTS: B Olsberg & Co
Enterprise House
3 Middleton Road
Manchester
M8 5DT

BANKERS: Barclays Bank
51 Mosley Street
Manchester
BX3 2BB

INDEPENDENT EXAMINER: B Olsberg & Co
Chartered Accountant
Enterprise House
3 Middleton Road
Manchester
M8 5DT

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

The trustees, who are also directors of the Charity for the purpose of the Companies Act have pleasure in presenting their report and financial statements of the charitable company for the year ended 30 April 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity.

OBJECTIVES OF BELZ MACHNOVKA (M/C) LTD

Belz Machnovka (M/c) Limited is governed by its Memorandum and Articles of Association and its main objective is to operate a synagogue and associated activities.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in future planning activities. In particular we have referred to the specific guidance on charities for the advancement of religion.

LEGAL STATUS

The company is limited by guarantee and is governed by its memorandum and articles of association dated 10 April 2008. The company is a registered charity - number 1124718.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the period under review was to provide premises to be used as a synagogue and the running thereof. It also provided funds to help the needy.

ORGANISATION

The charity is managed by a committee of the trustees who are also the company directors.

INVESTMENT POWERS AND RESTRICTIONS

The trustees have wide-ranging investment powers to invest the Charity's assets as they see fit in the furtherance of the Charity's objectives but no investments are currently held.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a surplus of £14,246 (2020 surplus £18,241). The trustees consider the financial position of the charity to be satisfactory, on the basis of substantial retained reserves.

The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The charity was holding reserves at the year end to cover future running costs of the synagogue and for the eventual repayment of the mortgage.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Belz Machnovka (M/c) Ltd acquired a property for use as a synagogue which was refurbished for use.. The charity bears the synagogue's running costs.

THE TRUSTEES

The trustees who served the charitable company during the year were:-

A Hoffman
S Y Brander
A E Waldman

**BELZ MACHNOVKA (M/C) LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Belz Machnovka (M/C) Ltd (Limited by Guarantee) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Statement of Recommended Practice (SORP) 2005 'Accounting and Reporting by Charities'.

SIGNED ON BEHALF OF THE TRUSTEES:

S Y BRANDER

.....

Dated 29 April 2022

BELZ MACHNOVKA (M/C) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2021**

INCOME AND EXPENDITURE ACCOUNT

	2021		2020
	£		£
INCOMING RESOURCES			
Donations	102,638		108,887
Rental Income	<u>7,310</u>		<u>5,220</u>
	<u>109,948</u>		<u>114,107</u>
CHARITABLE DISTRIBUTIONS			
	66,413		66,330
CHARITABLE EXPENDITURE			
Light, heat and water	2,124		4,093
Repairs and Maintenance	1,469		1,368
Travel	3		813
Insurance	2,233		1,881
Catering and Requisites etc.	14,326		11,204
Cleaning	2,400		2,791
Sundry	38		-
Professional Fees	636		428
Telephone	<u>219</u>	<u>23,448</u>	<u>-</u>
			<u>22,578</u>
MANAGEMENT AND ADMINISTRATION			
Loan Interest	3,157		4,387
Bank Charges	121		99
Accountancy	900		400
Independent Examiners Fee	120		200
Depreciation	<u>1,543</u>	<u>5,841</u>	<u>1,872</u>
			<u>6,958</u>
TOTAL RESOURCES EXPENDED			
	<u>95,702</u>		<u>95,866</u>
Net incoming resources for the year			
	14,246		18,241
Balance Brought forward	<u>185,467</u>		<u>167,226</u>
	<u>199,713</u>		<u>185,467</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of all the recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

BELZ MACHNOVKA (M/C) LTD**BALANCE SHEET AS AT 30 APRIL 2021**

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS	2		326,827		328,370
CURRENT ASSETS:					
Bank		7,049		1,440	
Debtors		<u>-</u>		<u>4,500</u>	
		7,049		5940	
LESS CREDITORS: Due within one year	5	<u>(19,360)</u>	<u>(12,311)</u>	<u>(16,960)</u>	<u>(11,020)</u>
			314,516		317,350
LESS CREDITORS: Due beyond one year	6		<u>(114,802)</u>		<u>(131,883)</u>
			<u>199,714</u>		<u>185,467</u>
TRUST FUNDS:					
Unrestricted Funds			<u>199,714</u>		<u>185,467</u>

The trustees/directors are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the trustees on 29 April 2022 and signed on its behalf by:

S Y BRANDER

Director

Company Registration Number: 6561919

BELZ MACHNOVKA (M/C) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Change in basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Change to previous accounts

No changes have been made to accounts for previous years.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statements of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising Contract or investment income) the incoming resources and related Expenditure are reported gross in SOFA.

Fund Accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors. There are no restricted funds as at the Balance Sheet date.

Designated funds are funds which have been set aside at the discretion of the Trustees for specific purposes. There are no designated funds as at the Balance Sheet date.

**BELZ MACHNOVKA (M/C) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

2.

FIXED ASSETS (For use by the Charity)	Freehold Property	Furniture Fixtures & Fittings & Library	TOTAL
	£	£	£
<u>Cost</u>			
As at 1 May 2020	312,940	30,531	343,471
Additions	<u>-</u>	<u>-</u>	<u>-</u>
As at 30 April 2021	<u>312,940</u>	<u>30,531</u>	<u>343,471</u>
<u>Depreciation</u>			
As at 1 May 2020	-	15,101	15,101
Charge for the year	<u>-</u>	<u>1,543</u>	<u>1,543</u>
As at 30 April 2021	<u>-</u>	<u>16,644</u>	<u>16,644</u>
Written Down Value			
As at 30 April 2021	<u>312,940</u>	<u>13,887</u>	<u>326,827</u>
30 April 2020	<u>312,940</u>	<u>15,430</u>	<u>328,370</u>

3. **TRUSTEES REMUNERATION AND EXPENSE**

No remuneration directly or indirectly out of the funds of the charitable company, was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

4. **EMPLOYEE COSTS**

The Charity had no employees in the year and incurred no employee costs.

5. **CREDITORS:** Amounts falling due within one year.

	<u>2021</u>	<u>2020</u>
	£	£
Bank Loan	14,000	11,000
Expenses Accrued	3,860	4,460
Loan	<u>1,500</u>	<u>1,500</u>
	<u>19,360</u>	<u>16,960</u>

6. **CREDITORS:** Due beyond one year

Bank Loan secured on freehold property	<u>114,802</u>	<u>131,883</u>
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7. **CONTROL**

The Charity is controlled by its trustees.

**BELZ MACHNOVKA (M/C) LTD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELZ MACHNOVKA (M/C) LTD**

I report on the accounts of the charity for the year ended 30 April 2021 which are set out on pages 4-7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The trustees (who are also the directors of Belz Machnovka (M/C) Limited (Limited by Guarantee) for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bernard Olsberg
B Olsberg & Co
FCA
Enterprise House, 3 Middleton Road, Manchester M8 5DT

29 April 2022