



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/11/2021 To 31/10/2022

Charity name: Manchester Montefiore Kollel (MMK)

Charity registration number: 1128720

18 Moor Lane, Kersal, Salford, M7 3WX

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance education in the Jewish faith and to train individuals to become Rabbis and teachers.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Tuition to community members and weekly sessions provided by the tutors. At least 16 hours per week of tuition has been provided to the community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm they have paid due regard to the charity commissioners guidance on public benefit when planning and carrying out the charity's activities.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Daily and weekly study programs in the synagogue for adults and teenagers. Joint cross-community learning projects Fathers and sons learning projects Youth led synagogue services Pre festival educational projects

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	-2,196
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Funds are held to cover any future expenses
Amount of reserves held	Para 1.22	37,696
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties about the charity continuing.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed dated 1 November 2009
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	New trustees are invited to act by the current trustees and are inducted into workings of the charity by the current trustees.

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr David Marshall			
2	Dr Marshall			
3	Jaime Maman			
4	Abraham Hassan		28/02/2022	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	DJ Marshall	
Full name(s)	Dr David Marshall	
Position (eg Secretary, Chair, etc)	Trustee	

Date 07/12/22

Charity Name: Manchester Montefiore Kollel		Charity No 112870			
Annual accounts for the period					
Period start date	01/11/2021	To	Period end date	31/10/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	66,343	-	-	66,343	71,872
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	66,343	-	-	66,343	71,872
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	1,888	-	-	1,888	-
Charitable activities	S09	64,674	-	-	64,674	54,148
Separate material expense item	S10					
Other	S11	1,977	-	-	1,977	1,465
Total	S12	68,538	-	-	68,538	55,614
Net income/(expenditure) before tax for the reporting period	S13	- 2,196	-	-	- 2,196	16,258
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 2,196	-	-	- 2,196	16,258
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 2,196	-	-	- 2,196	16,258
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 2,196	-	-	- 2,196	16,258
Reconciliation of funds:						
Total funds brought forward	S23	39,892	-	-	39,892	23,634
Total funds carried forward	S24	37,696	-	-	37,696	39,892

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	38,912	-	-	38,912	44,418
Total current assets	B10	38,912	-	-	38,912	44,418
Creditors: amounts falling due within one year (Note 20)	B11	1,215	-	-	1,215	4,526
Net current assets/(liabilities)	B12	37,696	-	-	37,696	39,892
Total assets less current liabilities	B13	37,696	-	-	37,696	39,892
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	37,696	-	-	37,696	39,892
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	37,696	-	-	37,696	39,892
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	37,696	-	-	37,696	39,892

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
DRD-J-MARSHALL	7/12/22

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or at fair value, as appropriate, in accordance with the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting for Charities 2019, which is based on the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as amended.

1.2 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).



st or transaction value unless otherwise stated in the

ounting and Reporting by Charities preparing their
eland (FRS 102) issued on 16 July 2014, the
nd with the Charities Act 2011.

s adopted in note 1.1

Note 2 **Accounting policies**

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	21,489	-	-	21,489	22,312
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	44,853	-	-	44,853	49,561
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		66,343	-	-	66,343	71,872
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		66,343	-	-	66,343	71,872

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Advertising	409	-	-	409	-	-	-	-
Raising Funds	1,888			1,888				
Printing	135	-	-	135	-	-	-	-
Total expenditure on raising funds	2,432	-	-	2,432	-	-	-	-
Expenditure on charitable activities:								
Educational Events	50	-	-	50	-	-	-	-
Wages	64,674	-	-	64,674	54,148	-	-	54,148
Total expenditure on charitable activities	64,724	-	-	64,724	54,148	-	-	54,148
Other								
Bank Charges	140	-	-	140	92	-	-	92
Insurance					482			482
Accounting	1,201	-	-	1,201	874	-	-	874
Supplies	10	-	-	10	-	-	-	-
Pension	30			30				-
Taxes	3	-	-	3	17	-	-	17
Total other expenditure	1,383	-	-	1,383	1,465	-	-	1,465
TOTAL EXPENDITURE	68,538	-	-	68,538	55,614	-	-	55,614

Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	64,674	54,148
Social security costs	-	-
Pension costs (defined contribution scheme)	30	
Other employee benefits	-	-
Total staff costs	64,703	54,148

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	12	11
Governance	-	-
Other	-	-
Total	12	11

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	92	-	-	-
Other creditors	1,123	4,526	-	-
Total	1,215	4,526	-	-

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
38,912	44,418
-	-
38,912	44,418



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Manchester Montefiore Kollel

On accounts for the year
ended

31 October 2022

Charity no
(if any)

1128720

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/10/2022.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

25/11/2022

Name:

Adam Caplan

Relevant professional
qualification(s) or body

FCA

(if any):

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Address:

FFT, Reedham House, 31 King Street West, Manchester, M3 2PJ

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Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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