

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

England & Wales · Charity number 1136024

Details

Status Registered

Legal form Trust

Registered 2010-05-19

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

Contact

Address C/o 8 Castlefield Avenue
Salford
M7 4GQ

Phone 07957260159

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Website <http://www.mdcs.org.uk/>

Activities

Objects: TO ADVANCE THE JEWISH RELIGION BY PROMOTING THE TEACHING AND PRACTICE OF THE RIGHTS AND RITUALS OF THE ORTHODOX JEWISH FAITH, PARTICULARLY IN RESPECT OF THE PERIOD IMMEDIATELY PRIOR TO, DURING AND AFTER DEATH, INCLUDING THE ARRANGEMENT OF JEWISH BURIALS AND MAINTENANCE AND IMPROVEMENT OF JEWISH CEMETERIES IN THE GREATER MANCHESTER AREA.

Activities: The council operates the burial service for most of the Orthodox Jewish Community in the region as well as the Scan Levy Scheme and co-ordinates and contributes to the maintenance and improvement of the Jewish cemeteries.

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE GREATER MANCHESTER AREA.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£210,187	£182,428	-	-
2023-12-31	£210,515	£189,821	-	-
2022-12-31	£134,833	£181,897	-	-
2021-12-31	£153,166	£173,768	-	-
2020-12-31	£261,812	£187,455	-	-

Trustees

Name	Role	Appointed
HOWARD GORDON	Chair	
PHILIP LANGER		2018-02-21

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

England & Wales - Charity number 1136024

Accounts

**MANCHESTER AND DISTRICT COUNCIL OF
SYNAGOGUES**

Unaudited Financial Statements

31 December 2024

WHITESIDE AND DAVIES LTD

Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Financial Statements

Year ended 31 December 2024

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MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Charity registration number 1136024

Principal office

The trustees

Mr H Gordon
Mr P Langer

Independent examiner I Graff FCCA
158 Cromwell Road
Salford
M6 6DE

Structure, governance and management

Manchester & District Council of Synagogues is constituted by Deed of Trust and was registered with the Charity Commissioner under charity number 1136024 on 19 May 2010. The Trustees during the year were: Mr H Gordon and Mr P Langer. The Executive Officers during the year were as follows: Chairman - Mr H Gordon, Treasurer - Mr P Langer, Secretary Mr H Kaye. Mr G Simon resigned as trustee on the 12 February 2024. The Trustees and Executives are elected from year to year by the Delegates in the Annual General Meeting. All Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The principal objects of the Council are to advance the Jewish religion by promoting the teaching and practice of the rites and rituals of the Orthodox Jewish faith, particularly in respect of the period immediately prior to, during and after death including the arrangement of funerals for the Jewish community in the Greater Manchester area, the co-ordination between synagogues and Burial Boards and the maintenance and improvement of Jewish cemeteries in the region.

In pursuit of these Objects, the Council operates the burial service for most of the Orthodox Jewish Community in the region as well as the Scan Levy Scheme and co-ordinates and contributes to the maintenance and improvement of the Jewish cemeteries. Whilst the Council is only a co-ordinating body for all the representative synagogues, the financial responsibility of burying the dead and maintaining the cemeteries actually lies with the relevant Burial Boards. The Council operates on a not-for-profit basis.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Risk Management

The board of Trustees recognises its ultimate responsibility for risk management. On a day to day basis, this duty is discharged by the members of the Executive Committee. There are meetings between the Trustees and the Executive. Through this process, all substantial risks are brought to the Trustees' attention, and considered by them in priority order. The Trustees and the Executive continue to monitor the effectiveness of existing systems to mitigate those risks.

Achievements and performance

The Council provides all its services on a non-profit making basis whilst ensuring that the reserves are always sufficient to enable it to carry out its wide-ranging activities and to meet every foreseeable need. The attached financial statements show that the Council produced a surplus of £27,759 as compared to a surplus of £20,694 in 2023. In the year, the council arranged 143 funerals (2023: 138) and of these 14 funerals (2023: 11) were funded by the charity.

Financial review

The charity's incoming resources were practically the same as last year, and charitable expenditure were slightly less than the previous year.

Reserves Policy

The Trustees assess the risks to which the Council could be exposed and the appropriate level of reserves that we should maintain. The actual level of reserves is regularly reviewed and, if the level looked likely to move significantly outside the target range, we would take actions to bring reserves back in line with the target. The charity is currently holding total reserves of £82,008 (2023: £54,249) which the trustees consider to be adequate to cover approximately 4½ months of outgoing resources of the charity.

The trustees' annual report was approved on 16 July 2025 and signed on behalf of the board of trustees by:

Mr H Gordon
Trustee

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Independent Examiner's Report to the Trustees of MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

I Graff FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Statement of Financial Activities

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	4	210,050	210,050	210,464
Investment income	5	137	137	51
Total income		<u>210,187</u>	<u>210,187</u>	<u>210,515</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	50	50	51
Expenditure on charitable activities	7,8	182,378	182,378	189,770
Total expenditure		<u>182,428</u>	<u>182,428</u>	<u>189,821</u>
Net income and net movement in funds		<u>27,759</u>	<u>27,759</u>	<u>20,694</u>
Reconciliation of funds				
Total funds brought forward		54,249	54,249	33,555
Total funds carried forward		<u>82,008</u>	<u>82,008</u>	<u>54,249</u>

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

The notes on pages 6 to 12 form part of these financial statements.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	2,111	2,814
Current assets			
Stocks	15	1,575	1,575
Debtors	16	28,108	13,274
Cash at bank and in hand		51,834	38,206
		<u>81,517</u>	<u>53,055</u>
Creditors: amounts falling due within one year	17	<u>1,620</u>	<u>1,620</u>
Net current assets		<u>79,897</u>	<u>51,435</u>
Total assets less current liabilities		<u>82,008</u>	<u>54,249</u>
Net assets		<u>82,008</u>	<u>54,249</u>
Funds of the charity			
Unrestricted funds		<u>82,008</u>	<u>54,249</u>
Total charity funds	18	<u>82,008</u>	<u>54,249</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 July 2025, and are signed on behalf of the board by:

Mr H Gordon
Trustee

The notes on pages 6 to 12 form part of these financial statements.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o 8 Castlefield Avenue, Salford, M7 4GQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - over 6 - 7 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Funeral charges	200,405	200,405	195,679	195,679
Scan Levy	9,645	9,645	9,789	9,789
Database search fees	–	–	4,996	4,996
	<u>210,050</u>	<u>210,050</u>	<u>210,464</u>	<u>210,464</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>137</u>	<u>137</u>	<u>51</u>	<u>51</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	50	50	51	51

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Carriages, coffins and shrouds	159,356	159,356	163,490	163,490
Scan charges	2,600	2,600	3,250	3,250
Tahara requisites and laundry	10,623	10,623	12,222	12,222
Support costs	9,799	9,799	10,808	10,808
	<u>182,378</u>	<u>182,378</u>	<u>189,770</u>	<u>189,770</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Carriages, coffins and shrouds	159,356	8,149	167,505	172,678
Scan charges	2,600	–	2,600	3,250
Tahara requisites and laundry	10,623	–	10,623	12,222
Governance costs	–	1,650	1,650	1,620
	<u>172,579</u>	<u>9,799</u>	<u>182,378</u>	<u>189,770</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Communications and IT	282	282	112
General office	5,846	5,846	6,940
Finance costs	92	92	77
Governance costs	1,650	1,650	1,620
Depreciation	703	703	938
Insurance	918	918	893
Repairs and maintenance	308	308	228
	<u>9,799</u>	<u>9,799</u>	<u>10,808</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	703	938

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,650	1,620

12. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2024 and 31 December 2024	5,002
Depreciation	
At 1 January 2024	2,188
Charge for the year	703
At 31 December 2024	2,891
Carrying amount	
At 31 December 2024	2,111
At 31 December 2023	2,814

15. Stocks

	2024	2023
	£	£
Raw materials and consumables	1,575	1,575

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Debtors

	2024	2023
	£	£
Trade debtors	27,955	13,125
Prepayments and accrued income	153	149
	<u>28,108</u>	<u>13,274</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,620</u>	<u>1,620</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 24	Income	Expenditure	At 31 December 24
	£	£	£	£
General funds	<u>54,249</u>	<u>210,187</u>	<u>(182,428)</u>	<u>82,008</u>

	At 1 January 23	Income	Expenditure	At 31 December 23
	£	£	£	£
General funds	<u>33,555</u>	<u>210,515</u>	<u>(189,821)</u>	<u>54,249</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	2,111	2,111
Current assets	81,517	81,517
Creditors less than 1 year	(1,620)	(1,620)
Net assets	<u>82,008</u>	<u>82,008</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	2,814	2,814
Current assets	53,055	53,055
Creditors less than 1 year	(1,620)	(1,620)
Net assets	<u>54,249</u>	<u>54,249</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

England & Wales - Charity number 1136024

Accounts

**MANCHESTER AND DISTRICT COUNCIL OF
SYNAGOGUES**

Unaudited Financial Statements

31 December 2023

WHITESIDE AND DAVIES LTD

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MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Financial Statements

Year ended 31 December 2023

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MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Charity registration number 1136024

Principal office

The trustees

Mr G Simon (Resigned 12 February 2024)
Mr H Gordon
Mr P Langer

Independent examiner I Graff FCCA
158 Cromwell Road
Salford
M6 6DE

Structure, governance and management

Manchester & District Council of Synagogues is constituted by Deed of Trust and was registered with the Charity Commissioner under charity number 1136024 on 19 May 2010. The Trustees during the year were: Mr H Gordon, Mr G Simon and Mr P Langer. The Executive Officers during the year were as follows: Chairman - Mr H Gordon, Treasurer - Mr P Langer, Secretary Mr H Kaye. Mr G Simon resigned as trustee on the 12 February 2024. The Trustees and Executives are elected from year to year by the Delegates in the Annual General Meeting. All Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

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In pursuit of these Objects, the Council operates the burial service for most of the Orthodox Jewish Community in the region as well as the Scan Levy Scheme and co-ordinates and contributes to the maintenance and improvement of the Jewish cemeteries. Whilst the Council is only a co-ordinating body for all the representative synagogues, the financial responsibility of burying the dead and maintaining the cemeteries actually lies with the relevant Burial Boards. The Council operates on a not-for-profit basis.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

Risk Management

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MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Trustees' attention, and considered by them in priority order. The Trustees and the Executive continue to monitor the effectiveness of existing systems to mitigate those risks.

Achievements and performance

The Council provides all its services on a non-profit making basis whilst ensuring that the reserves are always sufficient to enable it to carry out its wide-ranging activities and to meet every foreseeable need. The attached financial statements show that the Council produced a surplus of £20,694 as compared to a deficit of £47,063 in 2022. In the year, the council arranged 138 funerals (2022: 156) and of these 11 funerals (2022: 20) were funded by the charity.

Financial review

The charity had a significant increase in incoming resources, particularly, in the increase of £65,000 of funeral charges that were received in the year compared to last year. This helped the Charity achieve more of its objects in the year and to have a surplus at the end of the year as opposed to last year where there was a deficit at the end of the year.

Reserves Policy

The Trustees assess the risks to which the Council could be exposed and the appropriate level of reserves that we should maintain. The actual level of reserves is regularly reviewed and, if the level looked likely to move significantly outside the target range, we would take actions to bring reserves back in line with the target. The charity is currently holding total reserves of £54,249 (2022: £33,555) which the trustees consider to be adequate to cover approximately 4½ months of outgoing resources of the charity.

The trustees' annual report was approved on 27 September 2024 and signed on behalf of the board of trustees by:

Mr H Gordon
Trustee

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Independent Examiner's Report to the Trustees of MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES ('the charity') for the year ended 31 December 2023.

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I report in respect of my examination of the charity's financial statements 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

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

I Graff FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	4	210,464	210,464	134,833
Investment income	5	51	51	–
Total income		<u>210,515</u>	<u>210,515</u>	<u>134,833</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	51	51	–
Expenditure on charitable activities	7,8	189,770	189,770	181,897
Total expenditure		<u>189,821</u>	<u>189,821</u>	<u>181,897</u>
Net income/(expenditure) and net movement in funds		<u>20,694</u>	<u>20,694</u>	<u>(47,064)</u>
Reconciliation of funds				
Total funds brought forward		33,555	33,555	80,619
Total funds carried forward		<u>54,249</u>	<u>54,249</u>	<u>33,555</u>

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

The notes on pages 6 to 12 form part of these financial statements.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	2,814	3,752
Current assets			
Stocks	15	1,575	1,575
Debtors	16	13,274	18,347
Cash at bank and in hand		38,206	11,501
		<u>53,055</u>	<u>31,423</u>
Creditors: amounts falling due within one year	17	<u>1,620</u>	<u>1,620</u>
Net current assets		<u>51,435</u>	<u>29,803</u>
Total assets less current liabilities		<u>54,249</u>	<u>33,555</u>
Net assets		<u>54,249</u>	<u>33,555</u>
Funds of the charity			
Unrestricted funds		<u>54,249</u>	<u>33,555</u>
Total charity funds	18	<u>54,249</u>	<u>33,555</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2024, and are signed on behalf of the board by:

Mr H Gordon
Trustee

The notes on pages 6 to 12 form part of these financial statements.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o 8 Castlefield Avenue, Salford, M7 4GQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - over 6 - 7 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Funeral charges	195,679	195,679	130,150	130,150
Scan Levy	9,789	9,789	4,683	4,683
Database search fees	4,996	4,996	–	–
	<u>210,464</u>	<u>210,464</u>	<u>134,833</u>	<u>134,833</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>51</u>	<u>51</u>	<u>–</u>	<u>–</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	51	51	–	–

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Carriages, coffins and shrouds	163,490	163,490	146,865	146,865
Scan charges	3,250	3,250	9,750	9,750
Tahara requisites and laundry	12,222	12,222	13,256	13,256
Support costs	10,808	10,808	12,026	12,026
	<u>189,770</u>	<u>189,770</u>	<u>181,897</u>	<u>181,897</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Carriages, coffins and shrouds	163,490	9,188	172,678	157,271
Scan charges	3,250	–	3,250	9,750
Tahara requisites and laundry	12,222	–	12,222	13,256
Governance costs	–	1,620	1,620	1,620
	<u>178,962</u>	<u>10,808</u>	<u>189,770</u>	<u>181,897</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Communications and IT	112	112	96
General office	6,940	6,940	5,838
Finance costs	77	77	77
Governance costs	1,620	1,620	1,620
Depreciation	938	938	1,250
Insurance	893	893	880
Events, re seuda	–	–	2,100
Repairs and maintenance	228	228	165
	<u>10,808</u>	<u>10,808</u>	<u>12,026</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	938	1,250

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,620	1,620

12. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 January 2023 and 31 December 2023	5,002
Depreciation	
At 1 January 2023	1,250
Charge for the year	938
At 31 December 2023	2,188
Carrying amount	
At 31 December 2023	2,814
At 31 December 2022	3,752

15. Stocks

	2023	2022
	£	£
Raw materials and consumables	1,575	1,575

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	13,125	18,200
Prepayments and accrued income	149	147
	<u>13,274</u>	<u>18,347</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,620	1,620
	<u>1,620</u>	<u>1,620</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	33,555	210,515	(189,821)	54,249
	<u>33,555</u>	<u>210,515</u>	<u>(189,821)</u>	<u>54,249</u>

	At 1 January 22	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	80,619	134,833	(181,897)	33,555
	<u>80,619</u>	<u>134,833</u>	<u>(181,897)</u>	<u>33,555</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	2,814	2,814
Current assets	53,055	53,055
Creditors less than 1 year	(1,620)	(1,620)
Net assets	<u>54,249</u>	<u>54,249</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	3,752	3,752
Current assets	31,423	31,423
Creditors less than 1 year	(1,620)	(1,620)
Net assets	<u>33,555</u>	<u>33,555</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

England & Wales - Charity number 1136024

Accounts

Charity number
1136024

Manchester and District Council of Synagogues

Unaudited Financial Statements

31 December 2022

**Manchester and District Council of Synagogues
Report and accounts
Contents**

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Manchester and District Council of Synagogues
Legal and administrative Information

Trustees

Mr H Gordon (Chairman)
Mr M G Simon
Mr P Langer (Treasurer)

Reporting Accountants

Whiteside and Davies Accountants
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

Bankers

Barclays Bank
Gateway Office
Salford Quays
Manchester M5 2YH

Correspondence address

58 Cavendish Road
Salford
Manchester M7 4NQ

MANCHESTER & DISTRICT COUNCIL OF SYNAGOGUES
REPORT OF THE TRUSTEES AND EXECUTIVE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

Structure, governance and management

The Trustees during the year were as follows:-

H. Gordon
M. G. Simon
P Langer

The Executive Officers during the year were as follows:-

Chairman H. Gordon
Treasurer P. Langer
Secretary H Kaye

The Trustees and Executives are elected from year to year by the Delegates in the Annual General Meeting.

All Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Constitution, Objectives and Activities

Manchester & District Council of Synagogues is constituted by Deed of Trust and was registered with the Charity Commissioners under charity number 1136024 on 19 May 2010.

The principle objects of the Council are to advance the Jewish religion by promoting the teaching and practice of the rights and rituals of the Orthodox Jewish faith, particularly in respect of the period immediately prior to, during and after death including the arrangement of funerals for the Jewish community in the Greater Manchester area, the co-ordination between synagogues and Burial Boards and the maintenance and improvement of Jewish cemeteries in the region.

In pursuit of these Objects, the Council operates the burial service for most of the Orthodox Jewish Community in the region as well as the Scan Levy Scheme and co-ordinates and contributes to the maintenance and improvement of the Jewish cemeteries. Whilst the Council is only a co-ordinating body for all the representative synagogues, the financial responsibility of burying the dead and maintaining the cemeteries actually lies with the relevant Burial Boards. The Council operates on a not for profit basis.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

Risk Management

The board of Trustees recognises its ultimate responsibility for risk management. On a day to day basis, this duty is discharged by the members of the Executive Committee.

There are meetings between the Trustees and the Executive. Through this process, all substantial risks are brought to the Trustees' attention, and considered by them in priority order. The Trustees and the Executive continue to monitor the effectiveness of existing systems to mitigate those risks.

MANCHESTER & DISTRICT COUNCIL OF SYNAGOGUES
REPORT OF THE TRUSTEES AND EXECUTIVE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Operational Performance

The Council provides all its services on a non-profit making basis whilst ensuring that the reserves are always sufficient to enable it to carry out its wide-ranging activities and to meet every foreseeable need. The attached financial statements show that the Council produced a deficit of £47,063 as compared to a deficit of £20,602 in 2021.

In the year, the council arranged 156 funerals (2021: 148) and of these 20 funerals (2021: 16) were funded by the charity.

Reserves Policy

The Trustees assess the risks to which the Council could be exposed and the appropriate level of reserves that we should maintain. The actual level of reserves is regularly reviewed and, if the level looked likely to move significantly outside the target range, we would take actions to bring reserves back in line with the target. The charity is currently holding total reserves of £33,555 which the trustees consider to be adequate to cover approximately 4½ months of outgoing resources of the charity.

Statement of Trustees' Responsibilities

They are responsible for preparing the Report Of The Trustees And Executive Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees

H. Gordon
Trustee

Dated: 15 April 2023

Manchester and District Council of Synagogues

Independent examiner's report to the trustees of "Manchester and District Council of synagogues"

I report to the trustees on my examination of the financial statements of Manchester and District of Synagogues for the year ended 31 December 2022 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 (FRS102).

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.

I Graff FCCA
Whiteside and Davies Accountants
Chartered Certified Accountants and Registered Auditors
158 Cromwell Road
Salford
M6 6DE

15 April 2023

Manchester and District Council of Synagogues
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022

SUMMARY INCOME AND EXPENDITURE ACCOUNT

		Total	Unrestricted funds	Designated funds	Total
	Notes	2022 £	2022 £	2022 £	2021 £
INCOMING RESOURCES					
Scan Levy		4,683	4,683		11,255
Funeral charges		130,150	130,150	-	141,881
Donation		-	-	-	-
other income		-	-		30
Total income	1	<u>134,833</u>	<u>134,833</u>	<u>-</u>	<u>153,166</u>
RESOURCES EXPENDED					
Cost of generating funds:					
Direct charitable expenditure	11	174,897	174,897		167,054
Charitable expenditure:					
Governance costs	12	7,000	7,000	-	6,714
Total expenditure		<u>181,897</u>	<u>181,897</u>	<u>-</u>	<u>173,768</u>
deficit before revaluation gains		(47,064)	(47,064)	-	(20,602)
Movement in fund for the year		-		-	-
NET DEFICIT/ SURPLUS FOR THE YEAR	8	(47,064)	(47,064)	-	(20,602)
Total funds:					
Brought forward	8	80,619	80,619		101,221
Carried forward	8	<u>33,555</u>	<u>33,555</u>	<u>-</u>	<u>80,619</u>

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Statement of total recognised gains and losses

The charity has no recognised gains or losses other than the result for the above two financial years.

The accompanying accounting policies and notes form an integral part of these accounts.

Manchester and District Council of Synagogues
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets		3,752	2
Current assets			
Stocks	4	1,575	1,575
Debtors	5	18,347	15,945
Cash at bank and in hand		11,501	64,447
		<u>31,423</u>	<u>81,967</u>
Creditors: amounts falling due within one year			
	6	(1,620)	(1,350)
Net current assets		<u>29,803</u>	<u>80,617</u>
Net assets		<u>33,555</u>	<u>80,619</u>
Funds:			
Unrestricted funds	8	33,555	80,619
		<u>33,555</u>	<u>80,619</u>

H Gordon
Trustee
Approved by the Trustees' on 15 April 2023

The accompanying accounting policies and notes form an integral part of these accounts.

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2022

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds (when incurred) comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All overhead and support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 11.

Resources expended have been included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

There were no material fundraising costs during the year.

Funds

Designated funds are part of the mainstream unrestricted reserves which the Trustees have designated for a specific purpose, but are in fact used for their designated purpose at the discretion of trustees and are free to be returned to the main fund at any time.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Other information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 58 Cavendish Road Salford M7 4NQ.

2 Deficit for the year	2022	2021
	£	£
This is stated after charging:		
Independent examiners fee	<u>1,620</u>	<u>1,350</u>

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2022

3 Staff costs	2022	2021
	£	£
Salary	4,500	4,500
	<u>4,500</u>	<u>4,500</u>

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2022

4 Stocks	2022	2021
	£	£
Stock of Shrouds	<u>1,575</u>	<u>1,575</u>
The difference between purchase price and their replacement cost is not material.		
5 Debtors	2022	2021
	£	£
Trade debtors	17,600	15,800
Other debtors	-	
Prepayments and accrued income	<u>147</u>	<u>145</u>
	<u>17,747</u>	<u>15,945</u>
6 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	<u>1,620</u>	<u>1,350</u>

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2022

7 Share capital

The company is limited by guarantee and has no share capital.

8 Funds:	Total 2022 £	Unrestricted 2022 £	Designated 2022 £	Total 2021 £
At 1 January	80,619	80,619	-	101,221
Net income/(deficit) for the year	(47,064)	(47,064)	-	(20,602)
At 31 December	<u>33,555</u>	<u>33,555</u>	<u>-</u>	<u>80,619</u>

Analysis of net assets

	Total funds 2022 £	Unrestricted funds 2022 £	Total funds 2021 £
Tangible assets	3,752	3,752	2
Debtors	18,347	18,347	15,945
Stock	1,575	1,575	1,575
Cash at bank	11,501	11,501	64,447
Other creditors	(1,620)	(1,620)	(1,350)
	<u>33,555</u>	<u>33,555</u>	<u>80,619</u>

Manchester and District Council of Synagogues
Notes to accounts
for the year ended 31 December 2022

11 Cost of generating funds - direct charitable expenditure

	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021
	£	£	£	£
Carriages,Coffins Shrouds	146,865	146,865	-	142,029
Scan Charges	9,750	9,750	-	5,950
Tahara requisites and laundry	13,256	13,256	-	14,066
event re seuda	2,100	2,100	-	-
Repairs, renovations and maintenance	165	165	-	866
Support costs (note 13)	2,761	2,761	-	3,554
	<u>174,897</u>	<u>174,897</u>	<u>-</u>	<u>166,465</u>

12 Governance costs

	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021
	£	£	£	£
Wages and salaries	4,500	4,500	-	4,500
Insurance	880	880	-	864
Independent examiners fee	1,620	1,620	-	1,350
	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>6,714</u>

13 Support Costs

	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021
	£	£	£	£
Bank charges	77	77	-	82
Sundry expenses	264	264	-	-
Printing, postage and stationery	1,074	1,074	-	1,206
Telephone and fax	96	96	-	-
Depreciation	1,250	1,250	-	-
Rep council	-	-	-	45
	<u>2,761</u>	<u>2,761</u>	<u>-</u>	<u>1,333</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

England & Wales - Charity number 1136024

Accounts

Charity number
1136024

Manchester and District Council of Synagogues

Unaudited Financial Statements

31 December 2021

**Manchester and District Council of Synagogues
Report and accounts
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Manchester and District Council of Synagogues
Legal and administrative Information

Trustees

Mr H Gordon (Chairman)

Mr M G Simon

Mr P Langer (Treasurer)

Reporting Accountants

Cromwell and Beeley

Chartered Certified Accountants

158 Cromwell Road

Salford

M6 6DE

Bankers

Barclays Bank

Gateway Office

Salford Quays

Manchester M5 2YH

Correspondence address

58 Cavendish Road

Salford

Manchester M7 4NQ

MANCHESTER & DISTRICT COUNCIL OF SYNAGOGUES
REPORT OF THE TRUSTEES AND EXECUTIVE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

Structure, governance and management

The Trustees during the year were as follows:-

H. Gordon
M. G. Simon
P Langer

The Executive Officers during the year were as follows:-

Chairman H. Gordon
Treasurer P. Langer
Secretary H Kaye

The Trustees and Executives are elected from year to year by the Delegates in the Annual General Meeting.

All Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Constitution, Objectives and Activities

Manchester & District Council of Synagogues is constituted by Deed of Trust and was registered with the Charity Commissioners under charity number 1136024 on 19 May 2010.

The principle objects of the Council are to advance the Jewish religion by promoting the teaching and practice of the rights and rituals of the Orthodox Jewish faith, particularly in respect of the period immediately prior to, during and after death including the arrangement of funerals for the Jewish community in the Greater Manchester area, the co-ordination between synagogues and Burial Boards and the maintenance and improvement of Jewish cemeteries in the region.

In pursuit of these Objects, the Council operates the burial service for most of the Orthodox Jewish Community in the region as well as the Scan Levy Scheme and co-ordinates and contributes to the maintenance and improvement of the Jewish cemeteries. Whilst the Council is only a co-ordinating body for all the representative synagogues, the financial responsibility of burying the dead and maintaining the cemeteries actually lies with the relevant Burial Boards. The Council operates on a not for profit basis.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

Risk Management

The board of Trustees recognises its ultimate responsibility for risk management. On a day to day basis, this duty is discharged by the members of the Executive Committee.

There are meetings between the Trustees and the Executive. Through this process, all substantial risks are brought to the Trustees' attention, and considered by them in priority order. The Trustees and the Executive continue to monitor the effectiveness of existing systems to mitigate those risks.

MANCHESTER & DISTRICT COUNCIL OF SYNAGOGUES
REPORT OF THE TRUSTEES AND EXECUTIVE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Operational Performance

The Council provides all its services on a non-profit making basis whilst ensuring that the reserves are always sufficient to enable it to carry out its wide-ranging activities and to meet every foreseeable need. The attached financial statements show that the Council produced a deficit of £20,602 as compared to a surplus of £74,357 in 2020. This has been due to the unfortunate rise in the number of deaths from the Covid pandemic. In that year. In 2021 figures have fallen to what they were pre the pandemic as to what average funerals would be. In the year, the council arranged 148 funerals (2020: 234) and of these 16 funerals (2020: 16) were funded by the charity.

Reserves Policy

The Trustees assess the risks to which the Council could be exposed and the appropriate level of reserves that we should maintain. The actual level of reserves is regularly reviewed and, if the level looked likely to move significantly outside the target range, we would take actions to bring reserves back in line with the target. The charity is currently holding total reserves of £101,221 which the trustees consider to be adequate to cover approximately 4½ months of outgoing resources of the charity.

Statement of Trustees' Responsibilities

They are responsible for preparing the Report Of The Trustees And Executive Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees

H. Gordon
Trustee

Dated: 15 February 2022

Manchester and District Council of Synagogues

Independent examiner's report to the trustees of "Manchester and District Council of synagogues

I report to the trustees on my examination of the financial statements of Manchester and District of Synagogues for the year ended 31 December 2020 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 (FRS102).

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.

H Davies FCCA
Cromwell and Beeley
Chartered Certified Accountants and Registered Auditors
158 Cromwell Road
Salford
M6 6DE

14 June 2021

Manchester and District Council of Synagogues
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT

		Total	Unrestricted funds	Designated funds	Total
	Notes	2021 £	2021 £	2021 £	2020 £
INCOMING RESOURCES					
Scan Levy		11,255	11,255		12,785
Funeral charges		141,881	141,881	-	245,527
Donation		-	-	-	3,000
other income		30	30		500
Total income	1	<u>153,166</u>	<u>153,166</u>	<u>-</u>	<u>261,812</u>
RESOURCES EXPENDED					
Cost of generating funds:					
Direct charitable expenditure	11	167,054	167,054		180,781
Charitable expenditure:					
Governance costs	12	6,714	6,714	-	6,674
Total expenditure		<u>173,768</u>	<u>173,768</u>	<u>-</u>	<u>187,455</u>
surplus before revaluation gains		(20,602)	(20,602)	-	74,357
Movement in fund for the year		-		-	-
NET DEFICIT/ SURPLUS FOR THE YEAR	9	(20,602)	(20,602)	-	74,357
Total funds:					
Brought forward	9	101,221	101,221		26,864
Carried forward	9	<u>80,619</u>	<u>80,619</u>	<u>-</u>	<u>101,221</u>

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Statement of total recognised gains and losses

The charity has no recognised gains or losses other than the result for the above two financial years.

The accompanying accounting policies and notes form an integral part of these accounts.

Manchester and District Council of Synagogues
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	2	2
Current assets			
Stocks	5	1,575	2,299
Debtors	6	15,945	20,068
Cash at bank and in hand		64,447	80,202
		<u>81,967</u>	<u>102,569</u>
Creditors: amounts falling due within one year			
	7	(1,350)	(1,350)
Net current assets		<u>80,617</u>	<u>101,219</u>
Net assets		<u>80,619</u>	<u>101,221</u>
Funds:			
Unrestricted funds	9	80,619	101,221
		<u>80,619</u>	<u>101,221</u>

H Gordon
Trustee
Approved by the Trustees' on 15 February 2022

The accompanying accounting policies and notes form an integral part of these accounts.

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2021

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds (when incurred) comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All overhead and support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 11.

Resources expended have been included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

There were no material fundraising costs during the year.

Funds

Designated funds are part of the mainstream unrestricted reserves which the Trustees have designated for a specific purpose, but are in fact used for their designated purpose at the discretion of trustees and are free to be returned to the main fund at any time.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Other information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 58 Cavendish Road Salford M7 4NQ.

2 Deficit for the year	2021	2020
	£	£
This is stated after charging:		
Independent examiners fee	<u>1,350</u>	<u>1,350</u>

**Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2021**

3 Staff costs	2021	2020
	£	£
Salary	4,500	4,500
	<u>4,500</u>	<u>4,500</u>
 4 Tangible fixed assets		 Plant and machinery £
Cost		
At 1 January 2021		<u>15,473</u>
At 31 December 2021		<u>15,473</u>
Depreciation		
At 1 January 2021		<u>15,471</u>
At 31 December 2021		<u>15,471</u>
Net book value		
At 31 December 2021		<u>2</u>
At 31 December 2020		<u>2</u>

All fixed assets are used for direct charitable purposes.

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2021

5 Stocks	2021	2020
	£	£
Stock of Shrouds	<u>1,575</u>	<u>2,299</u>
The difference between purchase price and their replacement cost is not material.		
6 Debtors	2021	2020
	£	£
Trade debtors	15,800	15,400
Other debtors	-	4,529
Prepayments and accrued income	145	139
	<u>15,945</u>	<u>20,068</u>
7 Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	<u>1,350</u>	<u>1,350</u>

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2021

8 Share capital

The company is limited by guarantee and has no share capital.

9 Funds:	Total 2021 £	Unrestricted 2021 £	Designated 2021 £	Total 2020 £
At 1 January	101,221	101,221	-	26,864
Net income/(deficit) for the year	(20,602)	(20,602)	-	74,357
At 31 December	<u>80,619</u>	<u>80,619</u>	<u>-</u>	<u>101,221</u>

Analysis of net assets

	Total funds 2021 £	Unrestricted funds 2021 £	Total funds 2020 £
Tangible assets	2	2	2
Debtors	15,945	15,945	20,068
Stock	1,575	1,575	2,299
Cash at bank	64,447	64,447	80,202
Other creditors	(1,350)	(1,350)	(1,350)
	<u>80,619</u>	<u>80,619</u>	<u>101,221</u>

Manchester and District Council of Synagogues
Notes to accounts
for the year ended 31 December 2021

11 Cost of generating funds - direct charitable expenditure

	Total	Unrestricted funds	Designated funds	Total
	2021	2021	2021	2020
	£	£	£	£
Carriages,Coffins Shrouds	142,029	142,029	-	148,600
Scan Charges	5,950	5,950	-	2,675
Tahara requisites and laundry	14,066	14,066	-	10,039
PPE safety equipment re COVID	2,685	2,685	-	-
Repairs, renovations and maintenance	866	866	-	367
Support costs (note 13)	1,458	1,458	-	3,554
	<u>167,054</u>	<u>167,054</u>	<u>-</u>	<u>165,235</u>

12 Governance costs

	Total	Unrestricted funds	Designated funds	Total
	2021	2021	2021	2020
	£	£	£	£
Wages and salaries	4,500	4,500	-	4,500
Insurance	864	864	-	824
Independent examiners fee	1,350	1,350	-	1,350
	<u>6,714</u>	<u>6,714</u>	<u>-</u>	<u>6,674</u>

13 Support Costs

	Total	Unrestricted funds	Designated funds	Total
	2021	2021	2021	2020
	£	£	£	£
Bank charges	82	82	-	75
Sundry expenses	170	170	-	-
Printing, postage and stationery	1,206	1,206	-	1,014
Adverts	-	-	-	-
Rep council	-	-	-	45
Event	-	-	-	2,040
	<u>1,458</u>	<u>1,458</u>	<u>-</u>	<u>3,174</u>

MANCHESTER AND DISTRICT COUNCIL OF SYNAGOGUES

England & Wales - Charity number 1136024

Accounts

Charity number
1136024

Manchester and District Council of Synagogues

Unaudited Financial Statements

31 December 2020

**Manchester and District Council of Synagogues
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Manchester and District Council of Synagogues
Legal and administrative Information

Trustees

Mr H Gordon (Chairman)
Mr M G Simon
Mr P Langer (Treasurer)

Reporting Accountants

Cromwell and Beeley
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

Bankers

Barclays Bank
Gateway Office
Salford Quays
Manchester M5 2YH

Correspondence address

58 Cavendish Road
Salford
Manchester M7 4NQ

MANCHESTER & DISTRICT COUNCIL OF SYNAGOGUES
REPORT OF THE TRUSTEES AND EXECUTIVE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and accounts for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

Structure, governance and management

The Trustees during the year were as follows:-

H. Gordon
M. G. Simon
P Langer

The Executive Officers during the year were as follows:-

Chairman H. Gordon
Treasurer P. Langer
Secretary H Kaye

The Trustees and Executives are elected from year to year by the Delegates in the Annual General Meeting.

All Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Constitution, Objectives and Activities

Manchester & District Council of Synagogues is constituted by Deed of Trust and was registered with the Charity Commissioners under charity number 1136024 on 19 May 2010.

The principle objects of the Council are to advance the Jewish religion by promoting the teaching and practice of the rights and rituals of the Orthodox Jewish faith, particularly in respect of the period immediately prior to, during and after death including the arrangement of funerals for the Jewish community in the Greater Manchester area, the co-ordination between synagogues and Burial Boards and the maintenance and improvement of Jewish cemeteries in the region.

In pursuit of these Objects, the Council operates the burial service for most of the Orthodox Jewish Community in the region as well as the Scan Levy Scheme and co-ordinates and contributes to the maintenance and improvement of the Jewish cemeteries. Whilst the Council is only a co-ordinating body for all the representative synagogues, the financial responsibility of burying the dead and maintaining the cemeteries actually lies with the relevant Burial Boards. The Council operates on a not for profit basis.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

Risk Management

The board of Trustees recognises its ultimate responsibility for risk management. On a day to day basis, this duty is discharged by the members of the Executive Committee.

There are meetings between the Trustees and the Executive. Through this process, all substantial risks are brought to the Trustees' attention, and considered by them in priority order. The Trustees and the Executive continue to monitor the effectiveness of existing systems to mitigate those risks.

MANCHESTER & DISTRICT COUNCIL OF SYNAGOGUES
REPORT OF THE TRUSTEES AND EXECUTIVE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Operational Performance

The Council provides all its services on a non-profit making basis whilst ensuring that the reserves are always sufficient to enable it to carry out its wide-ranging activities and to meet every foreseeable need. The attached financial statements show that the Council produced a surplus of £74,357 as compared to a deficit of £20,476 in 2019. This has been due to the unfortunate rise in the number of deaths from the Covid pandemic.

In the year, the council arranged 234 funerals (2019: 130) and of these 16 funerals (2019: 12) were funded by the charity.

Reserves Policy

The Trustees assess the risks to which the Council could be exposed and the appropriate level of reserves that we should maintain. The actual level of reserves is regularly reviewed and, if the level looked likely to move significantly outside the target range, we would take actions to bring reserves back in line with the target. The charity is currently holding total reserves of £101,221 which the trustees consider to be adequate to cover approximately 4½ months of outgoing resources of the charity.

Statement of Trustees' Responsibilities

They are responsible for preparing the Report Of The Trustees And Executive Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees

H. Gordon
Trustee

Dated: 14 June 2021

Manchester and District Council of Synagogues

Independent examiner's report to the trustees of "Manchester and District Council of synagogues

I report to the trustees on my examination of the financial statements of Manchester and District of Synagogues for the year ended 31 December 2020 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 (FRS102).

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.

H Davies FCCA
Cromwell and Beeley
Chartered Certified Accountants and Registered Auditors
158 Cromwell Road
Salford
M6 6DE

14 June 2021

Manchester and District Council of Synagogues
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

SUMMARY INCOME AND EXPENDITURE ACCOUNT

		Total	Unrestricted funds	Designated funds	Total
	Notes	2020 £	2020 £	2020 £	2019 £
INCOMING RESOURCES					
Scan Levy		12,785	12,785		9,225
Funeral charges		245,527	245,527	-	131,550
Donation		3,000	3,000	-	20
other income		500	500		660
Total income	1	<u>261,812</u>	<u>261,812</u>	<u>-</u>	<u>141,455</u>
RESOURCES EXPENDED					
Cost of generating funds:					
Direct charitable expenditure	11	180,781	165,209		155,317
Charitable expenditure:					
Governance costs	12	6,674	6,674	-	6,614
Total expenditure		<u>187,455</u>	<u>171,883</u>	<u>-</u>	<u>161,931</u>
surplus before revaluation gains		74,357	89,929	-	(20,476)
Movement in fund for the year		-		-	-
NET DEFICIT/ SURPLUS FOR THE YEAR	9	74,357	89,929	-	(20,476)
Total funds:					
Brought forward	9	26,864	26,864		47,340
Carried forward	9	<u>101,221</u>	<u>116,793</u>	<u>-</u>	<u>26,864</u>

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Statement of total recognised gains and losses

The charity has no recognised gains or losses other than the result for the above two financial years.

The accompanying accounting policies and notes form an integral part of these accounts.

Manchester and District Council of Synagogues
Balance Sheet
as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	4	2	2
Current assets			
Stocks	5	2,299	2,299
Debtors	6	20,068	13,328
Cash at bank and in hand		80,202	12,585
		<u>102,569</u>	<u>28,212</u>
Creditors: amounts falling due within one year			
	7	(1,350)	(1,350)
Net current assets		<u>101,219</u>	<u>26,862</u>
Net assets		<u>101,221</u>	<u>26,864</u>
Funds:			
Unrestricted funds	9	101,221	26,864
		<u>101,221</u>	<u>26,864</u>

H Gordon
Trustee
Approved by the Trustees' on 14 June 2021

The accompanying accounting policies and notes form an integral part of these accounts.

Manchester and District Council of Synagogues
Notes to the Accounts
for the year ended 31 December 2020

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds (when incurred) comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All overhead and support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 11.

Resources expended have been included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

There were no material fundraising costs during the year.

Funds

Designated funds are part of the mainstream unrestricted reserves which the Trustees have designated for a specific purpose, but are in fact used for their designated purpose at the discretion of trustees and are free to be returned to the main fund at any time.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Other information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 58 Cavendish Road Salford M7 4NQ.

2 Deficit for the year	2020	2019
	£	£
This is stated after charging:		
Independent examiners fee	<u>1,350</u>	<u>1,350</u>

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3 Staff costs	2020	2019
	£	£
Salary	4,500	4,500
	<u>4,500</u>	<u>4,500</u>
 4 Tangible fixed assets		Plant and machinery
		£
Cost		
At 1 January 2020		<u>15,473</u>
At 31 December 2020		<u>15,473</u>
Depreciation		
At 1 January 2020		<u>15,471</u>
At 31 December 2020		<u>15,471</u>
Net book value		
At 31 December 2020		<u>2</u>
At 31 December 2019		<u>2</u>

All fixed assets are used for direct charitable purposes.

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5 Stocks	2020	2019
	£	£
Stock of Shrouds	<u>2,299</u>	<u>2,299</u>
The difference between purchase price and their replacement cost is not material.		
6 Debtors	2020	2019
	£	£
Trade debtors	15,400	13,200
Other debtors	4,529	-
Prepayments and accrued income	139	128
	<u>20,068</u>	<u>13,328</u>
7 Creditors: amounts falling due within one year	2020	2019
	£	£
Other creditors	<u>1,350</u>	<u>1,350</u>

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8 Share capital

The company is limited by guarantee and has no share capital.

9 Funds:	Total 2020 £	Unrestricted 2020 £	Designated 2020 £	Total 2019 £
At 1 January	26,864	26,864	-	47,340
Net income/(deficit) for the year	74,357	89,929	-	(20,476)
At 31 December	<u>101,221</u>	<u>116,793</u>	<u>-</u>	<u>26,864</u>

Analysis of net assets

	Total funds 2020 £	Unrestricted funds 2020 £	Total funds 2019 £
Tangible assets	2	2	2
Debtors	20,068	20,068	13,328
Stock	2,299	2,299	2,299
Cash at bank	80,202	80,202	12,585
Other creditors	(1,350)	(1,350)	(1,350)
	<u>101,221</u>	<u>101,221</u>	<u>26,864</u>

Manchester and District Council of Synagogues
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11 Cost of generating funds - direct charitable expenditure

	Total	Unrestricted funds	Designated funds	Total
	2020	2020	2020	2019
	£	£	£	£
Carriages,Coffins Shrouds	148,600	148,600	-	133,800
Scan Charges	2,675	2,675	-	2,700
Tahara requisites and laundry	10,039	10,039	-	15,263
PPE safety equipment re COVID	15,572			-
Repairs, renovations and maintenance	367	367	-	-
Support costs (note 13)	3,528	3,528	-	3,554
	<u>180,781</u>	<u>165,209</u>	<u>-</u>	<u>155,317</u>

12 Governance costs

	Total	Unrestricted funds	Designated funds	Total
	2020	2020	2020	2019
	£	£	£	£
Wages and salaries	4,500	4,500	-	4,500
Insurance	824	824	-	764
Independent examiners fee	1,350	1,350	-	1,350
	<u>6,674</u>	<u>6,674</u>	<u>-</u>	<u>6,614</u>

13 Support Costs

	Total	Unrestricted funds	Designated funds	Total
	2020	2020	2020	2019
	£	£	£	£
Bank charges	77	77	-	135
Sundry expenses	102	102	-	143
Printing, postage and stationery	1,014	1,014	-	1,191
Adverts	295	295	-	-
Rep council		-	-	45
Event	2,040	2,040	-	2,000
	<u>3,528</u>	<u>3,528</u>	<u>-</u>	<u>3,514</u>