

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**Merseyside Jewish Representative Council**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Merseyside Jewish Representative Council**

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**for the Year Ended 31 December 2023**

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## **Merseyside Jewish Representative Council**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The charity has three legal objects: "to promote the welfare of the Merseyside Jewish community through the relief of poverty, the advancement of education, the advancement of the Jewish religion and any other purposes which are both charitable and beneficial to persons practising or adhering to the Jewish religion in the city of Liverpool and its neighbouring areas, the Wirral and the City of Chester and its neighbouring areas; to promote religious and ethnic harmony for the public benefit by educating the public in different religious beliefs and about different ethnic groups including an awareness of their distinctive features and their common ground to promote good relations knowledge and mutual understanding between persons of different faiths and ethnic groups; and to promote and organise co-operation in the achievement of the above purposes and to that end bring together in council local representatives of charities, voluntary agencies and statutory authorities engaged in the furtherance of the above purposes or any of them."

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its memorandum and articles of association, supplemented by rules made under the articles on 1 February 2011, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Organisational structure**

The charity is governed by its Executive Committee, whose members, under the articles and rules are either nominated ex-officio by a number of communal organisations listed in the rules, appointed or co-opted by the Executive, or nominated and elected by the membership at AGM. The members of the Executive Committee are the charity trustees and company directors. The organisations entitled to nominate representatives on the Executive Committee include King David and Harold House Foundation, Liverpool Jewish Housing Association Ltd, Liverpool Reform Synagogue, Childwall Hebrew Congregation, Allerton Hebrew Congregation, Liverpool Old Hebrew Congregation, Merseyside Jewish Community Care, Stapely Residential & Nursing Home or Stapely Jewish Care Home Ltd, Liverpool Council of Wardens of Orthodox Synagogues, Liverpool UJIA and Liverpool Israel Committee or their successor bodies. Other ex-officio members of the Executive include the Deputy representing the Council on the Board of Deputies of British Jews and the Civic (Town Hall) Liaison Officer, if one shall be appointed.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07431778 (England and Wales)

##### **Registered Charity number**

1140569

**Merseyside Jewish Representative Council**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**Registered office**

Shifrin House  
433 Smithdown Road  
Liverpool  
Merseyside  
L15 3JL

**Trustees**

G S Globe  
B M Levene  
Mrs M Hayward  
A K Rae  
Ms A K Lewis  
P M Levinson  
H Simon  
J G Wolfson

**Company Secretary**

M Marcus

**Independent Examiner**

Mr G Evans  
Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**COMMENCEMENT OF ACTIVITIES**

The charitable company was incorporated on 8 November 2010 and commenced activities on 1 January 2011, taking on the activities of the former MJRC Charitable Ltd.

Approved by order of the board of trustees on 27 August 2024 and signed on its behalf by:

H Simon - Trustee

**Independent Examiner's Report to the Trustees of  
Merseyside Jewish Representative Council**

**Independent examiner's report to the trustees of Merseyside Jewish Representative Council ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr G Evans

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

27 August 2024

**Merseyside Jewish Representative Council**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,381	29,274	33,655	12,158
Other trading activities	3	8,344	-	8,344	6,350
Investment income	4	571	-	571	166
<b>Total</b>		<u>13,296</u>	<u>29,274</u>	<u>42,570</u>	<u>18,674</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activities		<u>11,319</u>	<u>3,273</u>	<u>14,592</u>	<u>18,846</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,977	26,001	27,978	(172)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		18,689	31,491	50,180	50,352
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>20,666</u></u>	<u><u>57,492</u></u>	<u><u>78,158</u></u>	<u><u>50,180</u></u>

The notes form part of these financial statements

**Merseyside Jewish Representative Council**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	500	-	500	1,851
Prepayments and accrued income		419	-	419	507
Cash at bank		20,466	57,493	77,959	48,828
		<u>21,385</u>	<u>57,493</u>	<u>78,878</u>	<u>51,186</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(720)	-	(720)	(1,006)
		<u>20,665</u>	<u>57,493</u>	<u>78,158</u>	<u>50,180</u>
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>20,665</u>	<u>57,493</u>	<u>78,158</u>	<u>50,180</u>
<b>NET ASSETS</b>					
		<u>20,665</u>	<u>57,493</u>	<u>78,158</u>	<u>50,180</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				20,665	18,689
Restricted funds				<u>57,493</u>	<u>31,491</u>
<b>TOTAL FUNDS</b>					
				<u>78,158</u>	<u>50,180</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 August 2024 and were signed on its behalf by:

H Simon - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	2,102	7,924
Gift aid	528	659
Synagogue levy	1,400	1,400
Grants	27,000	-
Delegates fees	875	875
Mortuary maintenance	1,750	1,300
	<u>33,655</u>	<u>12,158</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	<u>27,000</u>	<u>-</u>



**Merseyside Jewish Representative Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**3. OTHER TRADING ACTIVITIES**

	2023 £	2022 £
Fundraising events	3,199	250
Year Book income	5,145	6,100
	<u>8,344</u>	<u>6,350</u>

**4. INVESTMENT INCOME**

	2023 £	2022 £
Deposit account interest	571	166
	<u>571</u>	<u>166</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,268	7,890	12,158
Other trading activities	6,350	-	6,350
Investment income	166	-	166
<b>Total</b>	<u>10,784</u>	<u>7,890</u>	<u>18,674</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities	12,140	6,706	18,846
<b>NET INCOME/(EXPENDITURE)</b>	(1,356)	1,184	(172)
Transfers between funds	407	(407)	-
<b>Net movement in funds</b>	<u>(949)</u>	<u>777</u>	<u>(172)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	19,638	30,714	50,352
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>18,689</u>	<u>31,491</u>	<u>50,180</u>

**Merseyside Jewish Representative Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**7. TANGIBLE FIXED ASSETS**

	Fixtures & equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	681	379	1,060
<b>DEPRECIATION</b>			
At 1 January 2023 and 31 December 2023	681	379	1,060
<b>NET BOOK VALUE</b>			
At 31 December 2023	-	-	-
At 31 December 2022	-	-	-

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	-	615
Tax	500	1,236
	500	1,851

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	-	286
Accrued expenses	720	720
	720	1,006

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	12,316	1,976	14,292
Year Book	6,373	-	6,373
	18,689	1,976	20,665
<b>Restricted funds</b>			
Bookshop Charitable Funds Committee	17,890	(2,498)	15,392
Stapely Mortuary	12,091	1,750	13,841
Kehilla Choir	1,420	180	1,600
Mitzvah Day	90	(85)	5
Lottery Grant	-	9,655	9,655
Rothschild Archive Grant	-	17,000	17,000
	31,491	26,002	57,493
<b>TOTAL FUNDS</b>	50,180	27,978	78,158

**Merseyside Jewish Representative Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,296	(11,320)	1,976
<b>Restricted funds</b>			
Bookshop Charitable Funds Committee	-	(2,498)	(2,498)
Stapely Mortuary	1,750	-	1,750
Kehilla Choir	180	-	180
Mitzvah Day	344	(429)	(85)
Lottery Grant	10,000	(345)	9,655
Rothschild Archive Grant	17,000	-	17,000
	<u>29,274</u>	<u>(3,272)</u>	<u>26,002</u>
<b>TOTAL FUNDS</b>	<u>42,570</u>	<u>(14,592)</u>	<u>27,978</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	12,081	1,656	(1,421)	12,316
Resource Centre	(1,828)	-	1,828	-
Year Book	9,385	(3,012)	-	6,373
	<u>19,638</u>	<u>(1,356)</u>	<u>407</u>	<u>18,689</u>
<b>Restricted funds</b>				
Bookshop Charitable Funds Committee	17,890	-	-	17,890
Activities Co-ordinator	618	-	(618)	-
Stapely Mortuary	10,791	1,300	-	12,091
Kehilla Choir	1,170	250	-	1,420
Mitzvah Day	65	25	-	90
Brit	180	(391)	211	-
	<u>30,714</u>	<u>1,184</u>	<u>(407)</u>	<u>31,491</u>
<b>TOTAL FUNDS</b>	<u>50,352</u>	<u>(172)</u>	<u>-</u>	<u>50,180</u>

**Merseyside Jewish Representative Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,784	(9,128)	1,656
Year Book	-	(3,012)	(3,012)
	<u>10,784</u>	<u>(12,140)</u>	<u>(1,356)</u>
<b>Restricted funds</b>			
Stapely Mortuary	1,300	-	1,300
Kehilla Choir	250	-	250
Mitzvah Day	310	(285)	25
Brit	59	(450)	(391)
Ukraine	5,971	(5,971)	-
	<u>7,890</u>	<u>(6,706)</u>	<u>1,184</u>
<b>TOTAL FUNDS</b>	<u>18,674</u>	<u>(18,846)</u>	<u>(172)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	12,081	3,632	(1,421)	14,292
Resource Centre	(1,828)	-	1,828	-
Year Book	9,385	(3,012)	-	6,373
	<u>19,638</u>	<u>620</u>	<u>407</u>	<u>20,665</u>
<b>Restricted funds</b>				
Bookshop Charitable Funds Committee	17,890	(2,498)	-	15,392
Activities Co-ordinator	618	-	(618)	-
Stapely Mortuary	10,791	3,050	-	13,841
Kehilla Choir	1,170	430	-	1,600
Mitzvah Day	65	(60)	-	5
Brit	180	(391)	211	-
Lottery Grant	-	9,655	-	9,655
Rothschild Archive Grant	-	17,000	-	17,000
	<u>30,714</u>	<u>27,186</u>	<u>(407)</u>	<u>57,493</u>
<b>TOTAL FUNDS</b>	<u>50,352</u>	<u>27,806</u>	<u>-</u>	<u>78,158</u>

**Merseyside Jewish Representative Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,080	(20,448)	3,632
Year Book	-	(3,012)	(3,012)
	<u>24,080</u>	<u>(23,460)</u>	<u>620</u>
<b>Restricted funds</b>			
Bookshop Charitable Funds Committee	-	(2,498)	(2,498)
Stapely Mortuary	3,050	-	3,050
Kehilla Choir	430	-	430
Mitzvah Day	654	(714)	(60)
Brit	59	(450)	(391)
Ukraine	5,971	(5,971)	-
Lottery Grant	10,000	(345)	9,655
Rothschild Archive Grant	17,000	-	17,000
	<u>37,164</u>	<u>(9,978)</u>	<u>27,186</u>
<b>TOTAL FUNDS</b>	<u>61,244</u>	<u>(33,438)</u>	<u>27,806</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**Merseyside Jewish Representative Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,102	7,924
Gift aid	528	659
Synagogue levy	1,400	1,400
Grants	27,000	-
Delegates fees	875	875
Mortuary maintenance	1,750	1,300
	<hr/>	<hr/>
	33,655	12,158
<b>Other trading activities</b>		
Fundraising events	3,199	250
Year Book income	5,145	6,100
	<hr/>	<hr/>
	8,344	6,350
<b>Investment income</b>		
Deposit account interest	571	166
	<hr/>	<hr/>
<b>Total incoming resources</b>	42,570	18,674
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	135	130
Print, postage and stationery	2,578	2,498
Travel	1,100	-
Sundries	14	13
Events & celebrations	1,812	1,068
Donations	2,530	9,316
	<hr/>	<hr/>
	8,169	13,025
<b>Support costs</b>		
<b>Management</b>		
Subscriptions	615	-
Administration costs	2,700	2,700
	<hr/>	<hr/>
	3,315	2,700
<b>Finance</b>		
Bank charges	88	101
<b>Governance costs</b>		
Accountancy fees	3,020	3,020
	<hr/>	<hr/>
Total resources expended	14,592	18,846
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	27,978	(172)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements