

# MISASKIM MANCHESTER LTD

England & Wales · Charity number 1153344

## Details

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**Other names** MISASKIM

**Status** Registered

**Legal form** Charitable company

**Company number** [08351325](#)

**Registered** 2013-08-12

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

## Contact

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**Address** 1 Broughton Green Square  
Salford  
M7 2GH

**Phone** 07791743235

**Website** [www.misaskim.co.uk](http://www.misaskim.co.uk)

## Activities

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**Objects:** 1. TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OR DISTRESS OF PERSONS RESIDENT IN GREATER MANCHESTER AND/OR NORTH WEST ENGLAND SUFFERING FROM BEREAVEMENT OR LOSS BY THE PROVISION OF SUPPORT AND COUNSELING FOR SUCH PERSONS. 2. THE RELIEF OF FINANCIAL HARDSHIP BY THE PROVISION OF FREE ADVOCACY, LEGAL ADVICE OR OTHER ASSISTANCE TO PERSONS WHO, THROUGH LACK OF MEANS OR OTHER INCAPACITY, WOULD OTHERWISE BE UNABLE TO OBTAIN SUCH ADVICE AND SUPPORT. 3. TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE DIRECTORS SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

**Activities:** relief of mental & physical sickness or distress of persons suffering from bereavement or loss etc

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£68,621	£81,341	-	-
2024-01-31	£94,212	£97,783	-	-
2023-01-31	£106,060	£77,195	-	-
2022-01-31	£289,280	£66,360	-	-
2021-01-31	£95,330	£62,516	-	-

## Trustees

Name	Role	Appointed
<b>MORDECHAI BAMBERGER</b>	Chair	2013-05-09
Danny Liefman		2021-01-05
JONATHAN YEHUDA FAGLEMAN		2013-05-09

**MISASKIM MANCHESTER LTD**

England & Wales - Charity number 1153344

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# Accounts

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COMPANY REGISTRATION NUMBER: 08351325  
CHARITY REGISTRATION NUMBER: 1153344

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 January 2025**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 January 2025**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2025.

#### Reference and administrative details

<b>Registered charity name</b>	Misaskim Manchester Ltd
<b>Charity registration number</b>	1153344
<b>Company registration number</b>	08351325
<b>Principal office and registered office</b>	1 Broughton Green Square Salford Manchester M7 2GH

#### The trustees

M Bamberger - director / trustee  
J Y Fagleman - director / trustee  
B Leitner - director  
Rabbi Y A Sofer - director  
D Liefman - trustee

<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

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#### **Structure, governance and management**

Misaskim Manchester Ltd is constituted by memorandum of association and is a company limited by guarantee. It was incorporated on 08 Jan 2013 as a company and the company number is 08351325. It was registered as a charity on 12 Aug 2013 and the charity number is 1153344.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

#### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making or direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before granting donations or paying out funds for direct charitable activity.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants and payments.

#### **Objectives and activities**

The objects of the charity is to relieve the mental and physical sickness or distress of persons resident in Greater Manchester and or North West England suffering from bereavement or loss, by the provision of support and counselling for such persons. The relief of financial hardship by the provision of free advocacy, legal advice or other assistance to persons who through lack of means or other incapacity, would otherwise be unable to obtain such advice and support. To promote any other exclusively charitable objects and purposes as the director see fit, provided that they are regarded as charitable by the law of England and Wales.

#### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

#### **Grant Making Policy**

The charity is funded by donations. The charity gives out grants in line with the above objects as appropriate.

#### **Strategic Report**

The following sections for achievements and performance review form the strategic report of the charity.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2025

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##### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### Achievements and performance

The charity received £68,621 (2024:£94,212) in donations during the year and spent £81,341 (2024:£97,783) during the year. The expenditure was in line with the stated objects of the charity.

The charity had low governance costs being below 10% of total expenditure. The charity achieved this objective by maintaining tight control over office and other costs. There were no investments made during the year.

Misaskim Manchester is a charitable organization that plays a crucial role in supporting and assisting the Jewish community in Manchester, England, during challenging and distressing times. Founded on the principles of compassion, sensitivity, and a commitment to providing essential services, Misaskim Manchester primarily focuses on aiding families dealing with bereavement and ensuring the respectful handling of deceased individuals in accordance with Jewish customs and traditions.

One of the central pillars of Misaskim Manchester's work is providing assistance to bereaved families during the mourning process. This includes offering emotional support, guidance, and practical assistance to families who have lost loved ones. Misaskim Manchester helps organize funerals, ensures proper tahara (ritual washing) is conducted, and ensures that all aspects of the burial adhere to Jewish traditions. In addition, they assist families with the necessary arrangements, such as coordinating shiva (mourning) gatherings and meals, to ease the burden during this difficult time.

Furthermore, Misaskim Manchester is actively involved in various community initiatives and projects that enhance the quality of life for the local Jewish population. These initiatives encompass a wide range of activities, from organizing educational programs to providing food assistance to those in need. The organization's achievements include fostering a stronger sense of community unity, offering vital support to grieving families, and making a significant impact in preserving the rich cultural and religious heritage of the Jewish community in Manchester. Misaskim Manchester's dedication to its mission has resulted in a more resilient and supportive community, ensuring that families in times of loss are not alone in their struggles, and that Jewish customs and traditions are upheld with dignity and respect.

In terms of numbers, Misaskim Manchester took over 1,620 calls during the year. This resulted in setting up 66 shiva houses and supporting 250 mourners. Misaskim Manchester transported 64 deceased persons to appropriate final resting place. This included deceased persons being transported from all over the UK and overseas too. Misaskim Manchester was also involved in 70 hospital cases where death had occurred in hospital as well as arranging 30 taharas (ritual washing).

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2025

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##### **Financial review**

The unrestricted reserves being the net current assets at year end were £262,308 (2024: £267,136)

The trustees would like to record their appreciation for all the financial support received from benefactors during the year.

Total funds held by the charity at the year end were £291,200 (2024: £303,920), all of these are unrestricted.

##### **Reserves Policy**

The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

The trustees' annual report and the strategic report were approved on 5 November 2025 and signed on behalf of the board of trustees by:

**J Y Fagleman - director / trustee**  
Trustee

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Misaskim Manchester Ltd

#### Year ended 31 January 2025

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I report to the trustees on my examination of the financial statements of Misaskim Manchester Ltd ('the charity') for the year ended 31 January 2025.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### **Mr Howard Schwalbe ACA**

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

5 November 2025

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2025

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		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	68,621	68,621	94,212
<b>Total income</b>		<u>68,621</u>	<u>68,621</u>	<u>94,212</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	81,341	81,341	97,783
<b>Total expenditure</b>		<u>81,341</u>	<u>81,341</u>	<u>97,783</u>
<b>Net expenditure and net movement in funds</b>		<u>(12,720)</u>	<u>(12,720)</u>	<u>(3,571)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		303,920	303,920	307,491
<b>Total funds carried forward</b>		<u>291,200</u>	<u>291,200</u>	<u>303,920</u>

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

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The notes on pages 8 to 14 form part of these financial statements.

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**31 January 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	13	28,892	36,784
<b>Current assets</b>			
Debtors	14	10,295	14,948
Cash at bank and in hand		253,630	253,577
		<u>263,925</u>	<u>268,525</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,617</u>	<u>1,389</u>
<b>Net current assets</b>		262,308	267,136
<b>Total assets less current liabilities</b>		<u>291,200</u>	<u>303,920</u>
<b>Net assets</b>		<u>291,200</u>	<u>303,920</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>291,200</u>	<u>303,920</u>
<b>Total charity funds</b>	16	<u>291,200</u>	<u>303,920</u>

For the year ending 31 January 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2025, and are signed on behalf of the board by:

**J Y Fagleman - director / trustee**  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 January 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Broughton Green Square, Salford, Manchester, M7 2GH.

#### 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 Companies Act 2006.

#### 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 did not require management to make judgements, estimates and assumptions that affect the amounts reported.

##### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 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	-	20% reducing balance
Motor vehicles	-	25% reducing balance
User defined asset	-	10% straight line

##### 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.

##### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 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. Limited by guarantee

Misaskim Manchester Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	10,301	10,301	25,334	25,334
Services	58,320	58,320	68,878	68,878
	<u>68,621</u>	<u>68,621</u>	<u>94,212</u>	<u>94,212</u>

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Funeral and Shiva expenses	75,621	75,621	93,770	93,770
Support costs	5,720	5,720	4,013	4,013
	<u>81,341</u>	<u>81,341</u>	<u>97,783</u>	<u>97,783</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Funeral and Shiva expenses	75,621	3,461	79,082	95,902
Governance costs	–	2,259	2,259	1,881
	<u>75,621</u>	<u>5,720</u>	<u>81,341</u>	<u>97,783</u>

#### 8. Analysis of support costs

	Analysis of support costs £	<b>Total 2025 £</b>	Total 2024 £
General office	3,462	3,462	2,132
Governance costs	2,258	2,258	1,881
	<u>5,720</u>	<u>5,720</u>	<u>4,013</u>

#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	8,454	10,824
Loss on disposal of heritage assets	–	1,834
	<u>–</u>	<u>–</u>

#### 10. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	720	720
	<u>720</u>	<u>720</u>

#### 11. Staff costs

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 11. Staff costs *(continued)*

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

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

#### 13. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Website £	<b>Total</b> £
<b>Cost</b>				
At 1 February 2024	31,409	56,907	1,650	89,966
Additions	562	—	—	562
<b>At 31 January 2025</b>	<u>31,971</u>	<u>56,907</u>	<u>1,650</u>	<u>90,528</u>
<b>Depreciation</b>				
At 1 February 2024	16,791	35,896	495	53,182
Charge for the year	3,036	5,253	165	8,454
<b>At 31 January 2025</b>	<u>19,827</u>	<u>41,149</u>	<u>660</u>	<u>61,636</u>
<b>Carrying amount</b>				
<b>At 31 January 2025</b>	<u>12,144</u>	<u>15,758</u>	<u>990</u>	<u>28,892</u>
At 31 January 2024	<u>14,618</u>	<u>21,011</u>	<u>1,155</u>	<u>36,784</u>

#### 14. Debtors

	<b>2025</b> £	2024 £
Prepayments and accrued income	4,966	4,785
Other debtors	5,329	10,163
	<u>10,295</u>	<u>14,948</u>

#### 15. Creditors: amounts falling due within one year

	<b>2025</b> £	2024 £
Accruals and deferred income	720	720
Other creditors	897	669
	<u>1,617</u>	<u>1,389</u>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 February 2024 £	Income £	Expenditure £	At 31 January 2025 £
General funds	<u>303,920</u>	<u>68,621</u>	<u>(81,341)</u>	<u>291,200</u>

	At 1 February 2023 £	Income £	Expenditure £	At 31 January 2024 £
General funds	<u>307,491</u>	<u>94,212</u>	<u>(97,783)</u>	<u>303,920</u>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	28,892	28,892
Current assets	263,925	263,925
Creditors less than 1 year	<u>(1,617)</u>	<u>(1,617)</u>
<b>Net assets</b>	<u>291,200</u>	<u>291,200</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	36,784	36,784
Current assets	268,525	268,525
Creditors less than 1 year	<u>(1,389)</u>	<u>(1,389)</u>
<b>Net assets</b>	<u>303,920</u>	<u>303,920</u>

#### 18. Taxation

Misaskim Manchester is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MISASKIM MANCHESTER LTD**

England & Wales - Charity number 1153344

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# Accounts

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COMPANY REGISTRATION NUMBER: 08351325  
CHARITY REGISTRATION NUMBER: 1153344

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 January 2024**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
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M25 0TL

**Misaskim Manchester Ltd**  
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**Year ended 31 January 2024**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 January 2024

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2024.

#### Reference and administrative details

**Registered charity name** Misaskim Manchester Ltd

**Charity registration number** 1153344

**Company registration number** 08351325

**Principal office and registered office** 1 Broughton Green Square  
Salford  
Manchester  
M7 2GH

**The trustees** M Bamberger - director / trustee  
J Y Fagleman - director / trustee  
B Leitner - director  
Rabbi Y A Sofer - director  
D Liefman - trustee

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2024

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#### **Structure, governance and management**

Misaskim Manchester Ltd is constituted by memorandum of association and is a company limited by guarantee. It was incorporated on 08 Jan 2013 as a company and the company number is 08351325. It was registered as a charity on 12 Aug 2013 and the charity number is 1153344.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

#### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making or direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before granting donations or paying out funds for direct charitable activity.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants and payments.

#### **Objectives and activities**

The objects of the charity is to relieve the mental and physical sickness or distress of persons resident in Greater Manchester and or North West England suffering from bereavement or loss, by the provision of support and counselling for such persons. The relief of financial hardship by the provision of free advocacy, legal advice or other assistance to persons who through lack of means or other incapacity, would otherwise be unable to obtain such advice and support. To promote any other exclusively charitable objects and purposes as the director see fit, provided that they are regarded as charitable by the law of England and Wales.

#### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

#### **Grant Making Policy**

The charity is funded by donations. The charity gives out grants in line with the above objects as appropriate.

#### **Strategic Report**

The following sections for achievements and performance review form the strategic report of the charity.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2024

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##### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### Achievements and performance

The charity received £94,212 in donations during the year and spent £97,783. The expenditure was in line with the stated objects of the charity.

The charity had low governance costs being below 10% of total expenditure. The charity achieved this objective by maintaining tight control over office and other costs. There were no investments made during the year.

Misaskim Manchester is a charitable organization that plays a crucial role in supporting and assisting the Jewish community in Manchester, England, during challenging and distressing times. Founded on the principles of compassion, sensitivity, and a commitment to providing essential services, Misaskim Manchester primarily focuses on aiding families dealing with bereavement and ensuring the respectful handling of deceased individuals in accordance with Jewish customs and traditions.

One of the central pillars of Misaskim Manchester's work is providing assistance to bereaved families during the mourning process. This includes offering emotional support, guidance, and practical assistance to families who have lost loved ones. Misaskim Manchester helps organize funerals, ensures proper tahara (ritual washing) is conducted, and ensures that all aspects of the burial adhere to Jewish traditions. In addition, they assist families with the necessary arrangements, such as coordinating shiva (mourning) gatherings and meals, to ease the burden during this difficult time.

Furthermore, Misaskim Manchester is actively involved in various community initiatives and projects that enhance the quality of life for the local Jewish population. These initiatives encompass a wide range of activities, from organizing educational programs to providing food assistance to those in need. The organization's achievements include fostering a stronger sense of community unity, offering vital support to grieving families, and making a significant impact in preserving the rich cultural and religious heritage of the Jewish community in Manchester. Misaskim Manchester's dedication to its mission has resulted in a more resilient and supportive community, ensuring that families in times of loss are not alone in their struggles, and that Jewish customs and traditions are upheld with dignity and respect.

In terms of numbers, Misaskim Manchester took over 1,700 calls during the year. This resulted in setting up 92 shiva houses and supporting 278 mourners. Misaskim Manchester transported 70 deceased persons to appropriate final resting place. This included deceased persons being transported from all over the UK and overseas too. Misaskim Manchester was also involved in 79 hospital cases where death had occurred in hospital as well as arranging 34 taharas (ritual washing).

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2024

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##### **Financial review**

The unrestricted reserves being the net current assets at year-end were £267,136 (2023: £262,389)

The trustees would like to record their appreciation for all the financial support received from benefactors during the year.

##### **Reserves Policy**

The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

The trustees' annual report and the strategic report were approved on 28 November 2024 and signed on behalf of the board of trustees by:

**J Y Fagleman**

Trustee

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Misaskim Manchester Ltd

Year ended 31 January 2024

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I report to the trustees on my examination of the financial statements of Misaskim Manchester Ltd ('the charity') for the year ended 31 January 2024.

#### Responsibilities and basis of report

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

Having satisfied myself that the 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

28 November 2024

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

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		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	94,212	94,212	106,060
<b>Total income</b>		<u>94,212</u>	<u>94,212</u>	<u>106,060</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	97,783	97,783	77,195
<b>Total expenditure</b>		<u>97,783</u>	<u>97,783</u>	<u>77,195</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(3,571)</u>	<u>(3,571)</u>	<u>28,865</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		307,491	307,491	278,626
<b>Total funds carried forward</b>		<u>303,920</u>	<u>303,920</u>	<u>307,491</u>

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

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The notes on pages 8 to 14 form part of these financial statements.

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**31 January 2024**

	<b>Note</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	<b>14</b>	36,784	45,102
<b>Current assets</b>			
Debtors	<b>15</b>	14,948	7,911
Cash at bank and in hand		<u>253,577</u>	<u>255,625</u>
		268,525	263,536
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	<u>1,389</u>	<u>1,147</u>
<b>Net current assets</b>		267,136	262,389
<b>Total assets less current liabilities</b>		<u>303,920</u>	<u>307,491</u>
<b>Net assets</b>		<u>303,920</u>	<u>307,491</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>303,920</u>	<u>307,491</u>
<b>Total charity funds</b>	<b>17</b>	<u>303,920</u>	<u>307,491</u>

For the year ending 31 January 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2024, and are signed on behalf of the board by:

**J Y Fagleman**  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 January 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Broughton Green Square, Salford, Manchester, M7 2GH.

#### 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 Companies Act 2006.

#### 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 did not require management to make judgements, estimates and assumptions that affect the amounts reported.

##### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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#### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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#### 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	-	20% reducing balance
Motor vehicles	-	25% reducing balance
User defined asset	-	10% straight line

##### 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.

##### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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#### 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. Limited by guarantee

Misaskim Manchester Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	25,334	25,334	58,007	58,007
Services	68,878	68,878	48,053	48,053
	<u>94,212</u>	<u>94,212</u>	<u>106,060</u>	<u>106,060</u>

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Funeral and Shiva expenses	93,770	93,770	73,953	73,953
Support costs	4,013	4,013	3,242	3,242
	<u>97,783</u>	<u>97,783</u>	<u>77,195</u>	<u>77,195</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Funeral and Shiva expenses	93,770	2,132	95,902	75,302
Governance costs	–	1,881	1,881	1,893
	<u>93,770</u>	<u>4,013</u>	<u>97,783</u>	<u>77,195</u>

#### 8. Analysis of support costs

	Analysis of support costs £	<b>Total 2024 £</b>	Total 2023 £
General office	2,132	2,132	1,349
Governance costs	1,881	1,881	1,893
	<u>4,013</u>	<u>4,013</u>	<u>3,242</u>

#### 9. Analysis of grants

	<b>2024 £</b>	2023 £
<b>Grants to institutions</b>		
Grants under £1000	–	70
Total grants	<u>–</u>	<u>70</u>

#### 10. Net (expenditure)/income

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

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	10,824	13,445
Loss on disposal of heritage assets	1,834	3,287
	<u>12,658</u>	<u>16,732</u>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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#### 11. Independent examination fees

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for:		
Independent examination of the financial statements	720	720

#### 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 £	Motor vehicles £	Website £	<b>Total £</b>
<b>Cost</b>				
At 1 February 2023	28,903	56,907	1,650	87,460
Additions	2,506	–	–	2,506
<b>At 31 January 2024</b>	<u>31,409</u>	<u>56,907</u>	<u>1,650</u>	<u>89,966</u>
<b>Depreciation</b>				
At 1 February 2023	13,136	28,892	330	42,358
Charge for the year	3,655	7,004	165	10,824
<b>At 31 January 2024</b>	<u>16,791</u>	<u>35,896</u>	<u>495</u>	<u>53,182</u>
<b>Carrying amount</b>				
<b>At 31 January 2024</b>	<u>14,618</u>	<u>21,011</u>	<u>1,155</u>	<u>36,784</u>
At 31 January 2023	<u>15,767</u>	<u>28,015</u>	<u>1,320</u>	<u>45,102</u>

#### 15. Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	4,785	4,529
Other debtors	10,163	3,382
	<u>14,948</u>	<u>7,911</u>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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#### 16. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	<b>£</b>	£
Accruals and deferred income	720	720
Other creditors	669	427
	<u>1,389</u>	<u>1,147</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 01 Feb 2023	Income	Expenditure	At 31 Jan 2024
	£	£	£	£
General funds	<u>307,491</u>	<u>94,212</u>	<u>(97,783)</u>	<u>303,920</u>

  

	At 01 Feb 2022	Income	Expenditure	At 31 Jan 2023
	£	£	£	£
General funds	<u>278,626</u>	<u>106,060</u>	<u>(77,195)</u>	<u>307,491</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	36,784	36,784
Current assets	268,525	268,525
Creditors less than 1 year	(1,389)	(1,389)
<b>Net assets</b>	<u>303,920</u>	<u>303,920</u>

  

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	45,102	45,102
Current assets	263,536	263,536
Creditors less than 1 year	(1,147)	(1,147)
<b>Net assets</b>	<u>307,491</u>	<u>307,491</u>

#### 19. Taxation

Misaskim Manchester is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MISASKIM MANCHESTER LTD**

England & Wales - Charity number 1153344

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# Accounts

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COMPANY REGISTRATION NUMBER: 08351325  
CHARITY REGISTRATION NUMBER: 1153344

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 January 2023**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 January 2023**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 January 2023

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Misaskim Manchester Ltd
<b>Charity registration number</b>	1153344
<b>Company registration number</b>	08351325
<b>Principal office and registered office</b>	1 Broughton Green Square Salford Manchester M7 2GH
<b>The trustees / directors</b>	M Bamberger - director / trustee J Y Fagleman - director / trustee B Leitner – director Rabbi Y A Sofer - director D Liefman - trustee
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2023

---

##### **Structure, governance and management**

Misaskim Manchester Ltd is constituted by memorandum of association and is a company limited by guarantee. It was incorporated on 08 Jan 2013 as a company and the company number is 08351325. It was registered as a charity on 12 Aug 2013 and the charity number is 1153344.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

##### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making or direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before granting donations or paying out funds for direct charitable activity.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants and payments.

##### **Objectives and activities**

The objects of the charity is to relieve the mental and physical sickness or distress of persons resident in Greater Manchester and or North West England suffering from bereavement or loss, by the provision of support and counselling for such persons. The relief of financial hardship by the provision of free advocacy, legal advice or other assistance to persons who through lack of means or other incapacity, would otherwise be unable to obtain such advice and support. To promote any other exclusively charitable objects and purposes as the director see fit, provided that they are regarded as charitable by the law of England and Wales.

##### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

##### **Grant Making Policy**

The charity is funded by donations. The charity gives out grants in line with the above objects as appropriate.

##### **Strategic Report**

The following sections for achievements and performance review form the strategic report of the charity.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2023

---

##### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### Achievements and performance

The charity received £106,060 in donations during the year and spent £77,195. The expenditure was in line with the stated objects of the charity.

The charity had low governance costs being below 10% of total expenditure. The charity achieved this objective by maintaining tight control over office and other costs. There were no investments made during the year.

Misaskim Manchester is a charitable organization that plays a crucial role in supporting and assisting the Jewish community in Manchester, England, during challenging and distressing times. Founded on the principles of compassion, sensitivity, and a commitment to providing essential services, Misaskim Manchester primarily focuses on aiding families dealing with bereavement and ensuring the respectful handling of deceased individuals in accordance with Jewish customs and traditions.

One of the central pillars of Misaskim Manchester's work is providing assistance to bereaved families during the mourning process. This includes offering emotional support, guidance, and practical assistance to families who have lost loved ones. Misaskim Manchester helps organize funerals, ensures proper tahara (ritual washing) is conducted, and ensures that all aspects of the burial adhere to Jewish traditions. In addition, they assist families with the necessary arrangements, such as coordinating shiva (mourning) gatherings and meals, to ease the burden during this difficult time.

Furthermore, Misaskim Manchester is actively involved in various community initiatives and projects that enhance the quality of life for the local Jewish population. These initiatives encompass a wide range of activities, from organizing educational programs to providing food assistance to those in need. The organization's achievements include fostering a stronger sense of community unity, offering vital support to grieving families, and making a significant impact in preserving the rich cultural and religious heritage of the Jewish community in Manchester. Misaskim Manchester's dedication to its mission has resulted in a more resilient and supportive community, ensuring that families in times of loss are not alone in their struggles, and that Jewish customs and traditions are upheld with dignity and respect.

In terms of numbers, Misaskim Manchester took over 1,700 calls during the year. This resulted in setting up 92 shiva houses and supporting 278 mourners. Misaskim Manchester transported 70 deceased persons to appropriate final resting place. This included deceased persons being transported from all over the UK and overseas too. Misaskim Manchester was also involved in 79 hospital cases where death had occurred in hospital as well as arranging 34 Taharas (ritual washing).

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 January 2023

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##### **Financial review**

The unrestricted reserves being the net current assets at year end were £262,389 (2022: £253,433)

The trustees would like to record their appreciation for all the financial support received from benefactors during the year.

##### **Reserves Policy**

The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

The trustees' annual report and the strategic report were approved on 6 November 2023 and signed on behalf of the board of trustees by:

**J Y Fagleman**

Trustee

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Misaskim Manchester Ltd

#### Year ended 31 January 2023

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I report to the trustees on my examination of the financial statements of Misaskim Manchester Ltd ('the charity') for the year ended 31 January 2023.

#### Responsibilities and basis of report

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

Having satisfied myself that the 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

6 November 2023

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2023

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		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	106,060	106,060	289,280
<b>Total income</b>		<u>106,060</u>	<u>106,060</u>	<u>289,280</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	77,195	77,195	66,360
<b>Total expenditure</b>		<u>77,195</u>	<u>77,195</u>	<u>66,360</u>
<b>Net income and net movement in funds</b>		<u>28,865</u>	<u>28,865</u>	<u>222,920</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		278,626	278,626	55,706
<b>Total funds carried forward</b>		<u>307,491</u>	<u>307,491</u>	<u>278,626</u>

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

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The notes on pages 8 to 14 form part of these financial statements.

**Misaskim Manchester Ltd**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 January 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	14	45,102	25,193
<b>Current assets</b>			
Debtors	15	7,911	6,761
Cash at bank and in hand		255,625	250,467
		<u>263,536</u>	<u>257,228</u>
<b>Creditors: amounts falling due within one year</b>	16	1,147	3,795
<b>Net current assets</b>		<u>262,389</u>	<u>253,433</u>
<b>Total assets less current liabilities</b>		<u>307,491</u>	<u>278,626</u>
<b>Net assets</b>		<u>307,491</u>	<u>278,626</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>307,491</u>	<u>278,626</u>
<b>Total charity funds</b>	17	<u>307,491</u>	<u>278,626</u>

For the year ending 31 January 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 6 November 2023, and are signed on behalf of the board by:

**J Y Fagleman**  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 January 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Broughton Green Square, Salford, Manchester, M7 2GH.

#### 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 Companies Act 2006.

#### 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 did not require management to make judgements, estimates and assumptions that affect the amounts reported.

##### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2023

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#### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2023

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#### 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	-	20% reducing balance
Motor vehicles	-	25% reducing balance
User defined asset	-	10% straight line

##### 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.

##### 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.

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2023

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#### 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. Limited by guarantee

Misaskim Manchester Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	58,007	58,007	253,496	253,496
Services	48,053	48,053	35,784	35,784
	<u>106,060</u>	<u>106,060</u>	<u>289,280</u>	<u>289,280</u>

# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2023

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#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Funeral and Shiva expenses	73,953	73,953	63,980	63,980
Support costs	3,242	3,242	2,380	2,380
	<u>77,195</u>	<u>77,195</u>	<u>66,360</u>	<u>66,360</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Funeral and Shiva expenses	73,883	70	1,349	75,302	64,530
Governance costs	–	–	1,893	1,893	1,830
	<u>73,883</u>	<u>70</u>	<u>3,242</u>	<u>77,195</u>	<u>66,360</u>

#### 8. Analysis of support costs

	Analysis of support costs £	<b>Total 2023 £</b>	Total 2022 £
General office	1,349	1,349	478
Governance costs	1,893	1,893	1,831
	<u>3,242</u>	<u>3,242</u>	<u>2,309</u>

#### 9. Analysis of grants

	<b>2023 £</b>	2022 £
<b>Grants to institutions</b>		
Grants under £1000	70	–
Total grants	<u>70</u>	<u>–</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	<b>2023 £</b>	2022 £
Depreciation of tangible fixed assets	13,445	6,509
Loss on disposal of heritage assets	<u>3,287</u>	<u>–</u>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2023

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#### 11. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	720	660

#### 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 £	Motor vehicles £	Website £	<b>Total £</b>
<b>Cost</b>				
At 1 February 2022	27,894	24,562	1,650	54,106
Additions	1,009	32,345	–	33,354
<b>At 31 January 2023</b>	<u>28,903</u>	<u>56,907</u>	<u>1,650</u>	<u>87,460</u>
<b>Depreciation</b>				
At 1 February 2022	9,194	19,554	165	28,913
Charge for the year	3,942	9,338	165	13,445
<b>At 31 January 2023</b>	<u>13,136</u>	<u>28,892</u>	<u>330</u>	<u>42,358</u>
<b>Carrying amount</b>				
<b>At 31 January 2023</b>	<u>15,767</u>	<u>28,015</u>	<u>1,320</u>	<u>45,102</u>
At 31 January 2022	<u>18,700</u>	<u>5,008</u>	<u>1,485</u>	<u>25,193</u>

#### 15. Debtors

	<b>2023</b>	2022
	£	£
Prepayments and accrued income	4,529	–
Other debtors	3,382	6,761
	<u>7,911</u>	<u>6,761</u>

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# Misaskim Manchester Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2023

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#### 16. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	£	£
Accruals and deferred income	720	–
Other creditors	427	3,795
	<u>1,147</u>	<u>3,795</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 01 Feb 2022	Income	Expenditure	At 31 Jan 2023
	£	£	£	£
General funds	<u>278,626</u>	<u>106,060</u>	<u>(77,195)</u>	<u>307,491</u>

  

	At 01 Feb 2021	Income	Expenditure	At 31 Jan 2022
	£	£	£	£
General funds	<u>55,706</u>	<u>289,280</u>	<u>(66,360)</u>	<u>278,626</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	45,102	45,102
Current assets	263,536	263,536
Creditors less than 1 year	(1,147)	(1,147)
<b>Net assets</b>	<u>307,491</u>	<u>307,491</u>

  

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	25,193	25,193
Current assets	257,228	257,228
Creditors less than 1 year	(3,795)	(3,795)
<b>Net assets</b>	<u>278,626</u>	<u>278,626</u>

#### 19. Taxation

Misaskim Manchester is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**MISASKIM MANCHESTER LTD**

England & Wales - Charity number 1153344

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# Accounts

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**Misaskim Manchester Ltd**  
Company limited by guarantee

Report and Accounts  
31/01/2022

Registered number: 08351325

Charity number: 1153344

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Contents**

Company Information	1
Trustees Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Company Information**

**Trustees:**

Mr J Y Fagleman  
Mr M Bamberger  
Mr D Liefman

**Bankers:**

Natwest Bank plc  
64 Bury Old Road  
Manchester  
M8 5NW

**Accountants and Independent Examiner:**

Haffner Hoff Ltd  
2<sup>nd</sup> Floor – Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Registered Office:**

1 Broughton Green Square  
Salford  
Manchester  
M7 2GH

**Company Registration Number:**

08351325

**Charity Number:**

1153344

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Trustees Annual report**

The Trustees who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31/01/2022.

**Trustees:**

The following persons served as trustees during the year;

Mr J Y Fagleman

Mr M Bamberger

Mr D Liefman

There is no chief executive officer and the day to day affairs of the charity are undertaken by Mr J Y Fagleman on behalf of the trustees.

All major decisions are taken collectively by the trustees and all of the trustees give of their time freely.

The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts.

**Structure, Governance and Management:**

Misaskim Manchester Ltd is constituted by memorandum of association and is a company limited by guarantee. It was incorporated on 08/01/2013 as a company and the company number is 08351325. It was registered as a charity on 12/08/2013 and the charity number is 1153344.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

**Risk Review:**

The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to manage this.

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Trustees Annual report (continued)**

**Objectives and Activities:**

The objects of the charity is to relieve the mental and physical sickness or distress of persons resident in Greater Manchester and or North West England suffering from bereavement or loss, by the provision of support and counselling for such persons. The relief of financial hardship by the provision of free advocacy, legal advice or other assistance to persons who through lack of means or other incapacity, would otherwise be unable to obtain such advice and support. To promote any other exclusively charitable objects and purposes as the director see fit, provided that they are regarded as charitable by the law of England and Wales.

**Public Benefit:**

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

**Grant Making Policy:**

The charity is funded by donations. The charity gives out grants in line with the above objects as appropriate.

**Strategic Report:**

The following sections for achievements and performance review form the strategic report of the charity.

**Achievements and Performance:**

The charity received £253,496 in donations during the year and spent £66,360. The expenditure was in line with the stated objects of the charity.

The charity had low governance costs being below 10% of total expenditure. The charity achieved this objective by maintaining tight control over office and other costs. There were no investments made during the year.

**Financial Review:**

The unrestricted reserves at year end were £278,626 (2021: £55,706)

The trustees would like to record their appreciation for all the financial support received from benefactors during the year.

**Reserves Policy:**

The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Trustees Annual report (continued)**

**Responsibilities of the Trustees:**

The trustees who are also directors for the purposes of company law, are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP).

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

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

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

**Independent Examiner:**

Mr M Black has been re-appointed as independent examiner for the ensuing year.

**Small Company Provisions:**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the board on 23<sup>rd</sup> November 2022 and signed on behalf of the trustees

Mr J Y Fagleman .....  
23/11/2022

**Misaskim Manchester Ltd  
Report and Accounts 31/01/2022  
Independent Examiner's Report**

**Independent examiner's report to the trustees of Misaskim Manchester Ltd**

I report on the accounts of the company for the year ended 31 January 2022, which are set out on pages 7 to 10.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

M Black FCCA

Haffner Hoff Ltd  
Accountants, Registered Auditors & Chartered Tax Advisors  
2<sup>nd</sup> Floor – Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

23/11/2022

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

		<b>Total Funds</b> <b><u>2022</u></b>	<b>Total Funds</b> <b><u>2021</u></b>
<b>Incoming resources</b>			
Incoming resources from generating funds			
Voluntary income	2	£253,496	£47,749
Income from Charitable Activities		£35,784	£47,581
<b>Total incoming resources</b>		<b>£289,280</b>	<b>£95,330</b>
<b>Resources expended</b>			
Charitable Activities	3	£66,360	£62,516
<b>Total resources expended</b>		<b>£66,360</b>	<b>£62,516</b>
<b>Net surplus/deficit for the year</b>	<b>12</b>	<b>£222,920</b>	<b>£32,814</b>
<b><u>Reconciliation of funds</u></b>			
<b>Total funds brought forward</b>		<b>£55,706</b>	<b>£22,892</b>
<b>Total funds carried forward</b>		<b>£278,626</b>	<b>£55,706</b>

The statement of financial activities include all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 - 11 form part of these accounts

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Statement of Financial Position**

		<u>2022</u>	<u>2021</u>
<b>Fixed Assets</b>			
Tangible assets	7	£23,707	£15,491
Non-Tangible assets	8	£1,485	£0
<b>Current Assets</b>			
Cash at bank and in hand		£250,468	£33,713
Debtors		£4,025	£5,205
Other debtors		£2,736	£2,736
<b>Creditors</b>			
(amounts falling due within one year)	9	(£3,795)	(£1,439)
Net current assets		£253,434	£40,215
Total assets less current liabilities		£278,626	£55,706
<b>Net assets</b>		<b><u>£278,626</u></b>	<b><u>£55,706</u></b>
Total Unrestricted funds	12	£278,626	£55,706
<b>Total funds</b>		<b><u>£278,626</u></b>	<b><u>£55,706</u></b>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.  
Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in part 15 of the companies act 2006 applicable to companies subject to the small companies regime.

Approved by the board and signed on its behalf by  
Mr J Y Fagleman .....

23/11/2022

The notes on pages 9 - 11 form part of these accounts

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Notes to the Financial Statements**

**1. 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 and expenditure.

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'the Financial Reporting Standard applicable to 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.

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.

**Donations**

Donations are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

**Resources expended**

All expenditure is accounted for on an accrual basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not vat registered and expenditure is shown gross of irrecoverable vat.

**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.

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.

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Notes to the Financial Statements**

**Depreciation and Amortisation**

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

Plant & Machinery	20% reducing balance
Motor Vehicles	25% reducing balance
Intangible assets	10% straight line

**Fund accounting**

Unrestricted funds are those available for use for general purposes at the discretion of the charity trustees in furtherance of the charity's objects.

**2. Voluntary Income**

Donations received -	£253,496
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**3. Costs of Charitable Activities**

Direct charitable expenditure -	£65,700
Accountancy -	£660

**4. Independent examination fees**

Fees payable to the independent examiner for: Independent examination of the financial statements	£660
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**5. Staff costs**

There were no staff costs during the year.

The average head count of employees during the year was 0 (2021: 0)

**6. Net incoming resources for the year**

This is stated after charging Depreciation and Amortisation	£6,509
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**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2022**  
**Notes to the Financial Statements**

<b>7. Tangible fixed assets</b>	<b>Motor Vehicles</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
Cost at 31/01/2021	<b>£24,562</b>	<b>£13,333</b>	<b>£37,895</b>
Additions:		£14,560	£14,560
Depreciation:			
At 31/01/2021	£17,885	£4,519	£22,404
Charge for the year	£1,669	£4,675	£6,344
At 31/01/2022	<b>£19,554</b>	<b>£9,194</b>	<b>£28,748</b>
Net book value			
At 31/01/2021	£6,677	£8,814	£15,491
At 31/01/2022	<b>£5,008</b>	<b>£18,699</b>	<b>£23,707</b>

<b>8. Intangible fixed assets</b>	<b>Cost</b>	<b>Amortisation</b>	<b>Total</b>
At 31/1/22	£1,650	(£165)	£1,450

**9. Creditors (amounts falling due within one year)**

Trade creditors & Accruals - £3,795

**10. Taxation**

Misaskim Manchester Ltd is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**11. Company Limited by Guarantee**

Misaskim Manchester Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

**12. Accumulated Funds**

	<b><u>2022</u></b>
Balance brought forward	£55,706
Net surplus/deficit for the year	£222,920
Balance carried forward	£278,626

**MISASKIM MANCHESTER LTD**

England & Wales - Charity number 1153344

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# Accounts

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**Misaskim Manchester Ltd**  
Company limited by guarantee

Report and Accounts  
31/01/2021

Registered number: 08351325

Charity number: 1153344

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Contents**

Company Information	1
Trustees Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Company Information**

**Trustees:**

Mr J Y Fagleman  
Mr M Bamberger  
Mr D Liefman (appointed 05/01/2021)

**Bankers:**

Natwest Bank plc  
64 Bury Old Road  
Manchester  
M8 5NW

**Accountants and Independent Examiner:**

Haffner Hoff Ltd  
2<sup>nd</sup> Floor – Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Registered Office:**

1 Broughton Green Square  
Salford  
Manchester  
M7 2GH

**Company Registration Number:**

08351325

**Charity Number:**

1153344

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Trustees Annual report**

The Trustees who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31/01/2021.

**Trustees:**

The following persons served as trustees during the year;

Mr J Y Fagleman

Mr M Bamberger

Mr D Liefman (appointed 05/01/2021)

There is no chief executive officer and the day to day affairs of the charity are undertaken by Mr J Y Fagleman on behalf of the trustees.

All major decisions are taken collectively by the trustees and all of the trustees give of their time freely.

The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts.

**Structure, Governance and Management:**

Misaskim Manchester Ltd is constituted by memorandum of association and is a company limited by guarantee. It was incorporated on 08/01/2013 as a company and the company number is 08351325. It was registered as a charity on 12/08/2013 and the charity number is 1153344.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

**Risk Review:**

The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to manage this.

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Trustees Annual report (continued)**

**Objectives and Activities:**

The objects of the charity is to relieve the mental and physical sickness or distress of persons resident in Greater Manchester and or North West England suffering from bereavement or loss, by the provision of support and counselling for such persons. The relief of financial hardship by the provision of free advocacy, legal advice or other assistance to persons who through lack of means or other incapacity, would otherwise be unable to obtain such advice and support. To promote any other exclusively charitable objects and purposes as the director see fit, provided that they are regarded as charitable by the law of England and Wales.

**Public Benefit:**

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

**Grant Making Policy:**

The charity is funded by donations. The charity gives out grants in line with the above objects as appropriate.

**Strategic Report:**

The following sections for achievements and performance review form the strategic report of the charity.

**Achievements and Performance:**

The charity received £47,749 in donations during the year and spent £62,516. The expenditure was in line with the stated objects of the charity.

The charity had low governance costs being below 10% of total expenditure. The charity achieved this objective by maintaining tight control over office and other costs. There were no investments made during the year.

**Financial Review:**

The unrestricted reserves at year end were £55,706 (2020: £22,892)

The trustees would like to record their appreciation for all the financial support received from benefactors during the year.

**Reserves Policy:**

The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Trustees Annual report (continued)**

**Responsibilities of the Trustees:**

The trustees who are also directors for the purposes of company law, are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP).

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

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

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

**Independent Examiner:**

Mr M Black has been re-appointed as independent examiner for the ensuing year.

**Small Company Provisions:**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the board on 6<sup>th</sup> January 2022 and signed on behalf of the trustees

Mr J Y Fagleman .....  
06/01/2022

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Independent Examiner's Report**

**Independent examiner's report to the trustees of Misaskim Manchester Ltd**

I report on the accounts of the company for the year ended 31 January 2021, which are set out on pages 7 to 10.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

M Black FCCA

Haffner Hoff Ltd  
Accountants, Registered Auditors & Chartered Tax Advisors  
2<sup>nd</sup> Floor – Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

06/01/2022

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2020**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

		<b>Total Funds</b>	<b>Total Funds</b>
		<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Incoming resources</b>			
Incoming resources from generating funds			
Voluntary income	2	£47,749	£27,166
Income from Charitable Activities		£47,581	£17,191
<b>Total incoming resources</b>		<b>£95,330</b>	<b>£44,357</b>
<b>Resources expended</b>			
Charitable Activities	3	£62,516	£38,147
<b>Total resources expended</b>		<b>£62,516</b>	<b>£38,147</b>
<b>Net surplus/deficit for the year</b>	<b>11</b>	<b>£32,814</b>	<b>(£6,210)</b>
<b><u>Reconciliation of funds</u></b>			
<b>Total funds brought forward</b>		<b>£22,892</b>	<b>£16,682</b>
<b>Total funds carried forward</b>		<b>£55,706</b>	<b>£22,892</b>

The statement of financial activities include all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 - 11 form part of these accounts

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2020**  
**Statement of Financial Position**

		<u>2021</u>	<u>2020</u>
<b>Fixed Assets</b>			
Tangible assets	7	£15,491	£16,113
<b>Current Assets</b>			
Cash at bank and in hand		£33,713	£9,932
Debtors		£5,205	£155
Other debtors		£2,736	
<b>Creditors</b>			
(amounts falling due within one year)	8	<u>(£1,439)</u>	<u>(£3,308)</u>
Net current assets		£40,215	£6,779
Total assets less current liabilities		£55,706	£22,892
<b>Net assets</b>			
		<u>£55,706</u>	<u>£22,892</u>
Total Unrestricted funds	11	£55,706	£22,892
<b>Total funds</b>			
		<u>£55,706</u>	<u>£22,892</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in part 15 of the companies act 2006 applicable to companies subject to the small companies regime.

Approved by the board and signed on its behalf by  
 Mr J Y Fagleman .....

06/01/2022

The notes on pages 9 - 11 form part of these accounts

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Notes to the Financial Statements**

**1. 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 and expenditure.

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'the Financial Reporting Standard applicable to 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.

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.

**Donations**

Donations are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

**Resources expended**

All expenditure is accounted for on an accrual basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not vat registered and expenditure is shown gross of irrecoverable vat.

**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.

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.

**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Notes to the Financial Statements**

**Depreciation**

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

Plant & Machinery	20% reducing balance
Motor Vehicles	25% reducing balance

**Fund accounting**

Unrestricted funds are those available for use for general purposes at the discretion of the charity trustees in furtherance of the charity's objects.

**2. Voluntary Income**

Donations received -	£47,749
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**3. Costs of Charitable Activities**

Direct charitable expenditure -	£61,892
Accountancy -	£624

**4. Independent examination fees**

Fees payable to the independent examiner for: Independent examination of the financial statements	£600
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**5. Staff costs**

There were no staff costs during the year.  
The average head count of employees during the year was 0 (2019: 0)

**6. Net incoming resources for the year**

This is stated after charging Depreciation	£4,430
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**Misaskim Manchester Ltd**  
**Report and Accounts 31/01/2021**  
**Notes to the Financial Statements**

<b>7. Tangible fixed assets</b>	<b>Motor Vehicles</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
Cost at 31/01/2020	<b>£24,562</b>	<b>£9,525</b>	<b>£34,087</b>
Additions:		£3,808	£3,808
Depreciation:			
At 31/01/2020	£15,659	£2,315	£17,974
Charge for the year	£2,226	£2,204	£4,430
At 31/01/2021	<b>£17,885</b>	<b>£4,519</b>	<b>£22,404</b>
Net book value			
At 31/01/2020	£8,903	£7,210	£16,113
At 31/01/2021	<b>£6,677</b>	<b>£8,814</b>	<b>£15,491</b>

**8. Creditors (amounts falling due within one year)**

Trade creditors & Accruals - £1,439

**9. Taxation**

Misaskim Manchester Ltd is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**10. Company Limited by Guarantee**

Misaskim Manchester Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

**11. Accumulated Funds**

	<b><u>2021</u></b>
Balance brought forward	£22,892
Net surplus/deficit for the year	£32,814
Balance carried forward	£55,706