NORTH MANCHESTER JEWISH CEMETERIES TRUST

England & Wales · Charity number 1156452

Details

Other names	NMJCT
Status	Registered
Legal form	Charitable company
Company number	08212174
Registered	2014-03-31
Register	View on the Charity Commission register

Contact

Address	NMJCT Ltd Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Phone	01617950735
Email	admin@nmjct.org
Website	www.nmjct.org

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION GENERALLY AND IN PARTICULAR THE MAINTENANCE,MANAGEMENT AND PRESERVATION OF JEWISH CEMETRIES IN MANCHESTER TO ENSURE THAT THEY ARE LOOKED AFTER AND DEALT WITH IN ACCORDANCE WITH THE PROVISIONS OF THE JEWISH RELIGION AND JEWISH RELIGIOUS LAW

Activities: The charity manages and maintains Jewish cemeteries, adjoining roads and landscaped areas in Manchester.

Downloaded from opencharities.uk/ew/1156452

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities, Environment/conservation/heritage
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Bury
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£275,180	£307,828	-	-
2023-08-31	£284,868	£295,315	-	-
2022-08-31	£403,637	£229,932	-	-
2021-08-31	£311,519	£206,580	-	-
2020-08-31	£237,774	£224,335	-	-

Trustees

Name	Role	Appointed
JONATHAN JOSEPH DAVIES	Chair	2013-10-23

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NORTH MANCHESTER JEWISH CEMETERIES TRUST

England & Wales - Charity number 1156452

Accounts

Charity registration number 1156452 (England and Wales)

Company registration number 08212174

NORTH MANCHESTER JEWISH CEMETERIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

NORTH MANCHESTER JEWISH CEMETERIES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Epstein Mr Jonathan Davies
Charity number (England and Wales)	1156452
Company number	08212174
Principal address	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Registered office	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Independent examiner	Lopian Gross Barnett & Co 1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS

NORTH MANCHESTER JEWISH CEMETERIES TRUST

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NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to manage and maintain Jewish cemeteries in Manchester; to undertake the control, management, and administration of such cemeteries and adjoining roads and landscaped areas; to undertake the repair, cleansing, landscaping, control, maintenance and upkeep of the said cemeteries, land and buildings thereon and generally to manage the same and to employ such agents, contractors, professional advisers, engineers, gardeners, and other persons to provide such services. The trustees confirm that they have referred to guidance contained in the charity commissions general guidance on public benefit when reviewing the trusts aims and objectives and in planning future activities and settling the grant making policy for the year.

The charity's main income is generated from constituent burial board contributions and other service activities. Most of this income is used to maintain the charity's objectives of maintaining the Jewish cemeteries.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the period the trust made payments to a variety of cemeteries within the Jewish community. Almost all of the incoming resources were used in the furtherence of the charity's objectives leaving a cash reserve. The remaining reserves in the bank accounts are required to be available for any expense arising unexpectedly. The trustees are pleased with the charity's performance and continue to seek out extra funding.

Fundraising performance

Fundraising via the receipt of donations continued in the year ensuring objectives set by the charity were achieved. The charity received donation income of £136,195 in the year.

Financial review

During the year the charity received donation income of £136,195 and further income for services of £132,117. Together with bank interest the charity had total income of £275,180. After costs of £47,295 for maintaining the various cemeteries and other costs of £260,533 there was a decrease in reserves of 32,648.

Reserves policy

There is no formal policy to maintain a set level of reserves. The trustees are continually looking for further funding to maintain a suitable level in which the chairty can continue to operate.

At the balance sheet date the Trust had a fund balances of £393,210. The trustees consider that this is an acceptable level of funds in order to immediately be able to donate a large sum if required or have funding for obtaining further investments.

Major risks

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity plans to continue to seek donations to enable them to distribute monies throughout the Jewish community.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 September 2012. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Stephen Epstein
Mr Jonathan Davies

Recruitment and appointment of trustees

Appointment of other trustees is at the discretion of the existing trustees. Training would be offered to new trustees by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

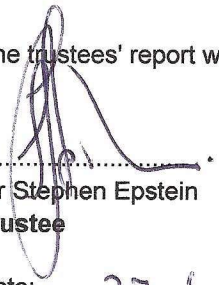
All decisions made on behalf of the charity are made by the trustees.

The trustees are responsible for the provision of means to maintain its objectives.

Relationship with related parties

Details of related party transactions are disclosed in note 21 to the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.



.....

Mr Stephen Epstein
Trustee

Date: .....27.6.25.....

NORTH MANCHESTER JEWISH CEMETERIES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH MANCHESTER JEWISH CEMETERIES TRUST

I report to the trustees on my examination of the financial statements of North Manchester Jewish Cemeteries Trust (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.



Daniel Rubinstein FCA
Lopian Gross Barnett & Co

1st Floor, Cloister House
Riverside
New Bailey Street
Manchester
M3 5FS

Dated: 30/06/2025

NORTH MANCHESTER JEWISH CEMETERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**3**	4,155	2,296
Charitable activities	**4**	132,040	136,422
Other trading activities	**5**	132,117	144,348
Investments	**6**	6,868	1,802
Total income		275,180	284,868
Expenditure on:			
Charitable activities	**7**	305,828	295,315
Other expenditure	**12**	2,000	-
Total expenditure		307,828	295,315
Net expenditure and movement in funds		(32,648)	(10,447)
Reconciliation of funds:			
Fund balances at 1 September 2023		425,858	436,305
Fund balances at 31 August 2024		393,210	425,858

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

NORTH MANCHESTER JEWISH CEMETERIES TRUST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		34,214		46,562
Current assets					
Debtors	15	53,847		66,209	
Cash at bank and in hand		321,524		343,335	
		375,371		409,544	
Creditors: amounts falling due within one year	17	(14,306)		(24,517)	
Net current assets			361,065		385,027
Total assets less current liabilities			395,279		431,589
Creditors: amounts falling due after more than one year	18		(2,069)		(5,731)
Net assets			393,210		425,858
The funds of the charity					
Unrestricted funds	19		393,210		425,858
			393,210		425,858

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

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

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.

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

The financial statements were approved by the trustees on 27.6.25

.....

Mr Stephen Epstein
Trustee

Company registration number 08212174 (England and Wales)

1 Accounting policies

Charity information

North Manchester Jewish Cemeteries Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Rainsough Jewish Cemetery, Butterstile Lane, Prestwich, Manchester, M25 9UL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Funds held by the charity are all unrestricted, these being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include accountancy anf legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	4,155	2,296

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	132,040	136,422
Analysis by fund		
Unrestricted funds	132,040	136,422

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Non-charitable trading activities	132,117	144,348

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,868	1,802

7 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Bad and doubtful debts	20,100	8,400
Cemetery maintenance and repairs	46,800	54,052
Garden services	495	465
Water charges	6,791	6,527
Gas and electric charges	3,153	6,464
Rent and rates	699	717
General administration charges	22,285	20,812
Telephone	1,920	2,387
Postage, stationery and advertising	1,515	1,706
Sundry expenses	1,059	6,461
Wages and salaries	168,657	151,667
Insurance	5,922	5,532
Motor expenses	9,814	11,845
Bank and credit card charges	188	186
Depreciation	10,347	9,245
Other charitable expenditure	180	180
	299,925	286,646
Share of governance costs (see note 8)	5,903	8,669
	305,828	295,315

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	5,903	8,669
Analysed between:		
Charitable Activities	5,903	8,669

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	720	720
Depreciation of owned tangible fixed assets	10,347	9,245
Loss on disposal of tangible fixed assets	2,000	-

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

None of the trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	4	4
Wages and salaries	159,521	140,259
Social security costs	5,956	8,006
Other pension costs	3,180	3,402
	168,657	151,667

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	2,000	-

13 Taxation

The activities of North Manchester Jewish Cemeteries Trust are exempt from direct taxation under Part 11 of the Corporation Tax Act 2010.

14 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2023	76,711	75,090	22,772	174,573
Disposals	(19,983)	-	-	(19,983)
At 31 August 2024	56,728	75,090	22,772	154,590
Depreciation and impairment				
At 1 September 2023	58,907	65,983	3,122	128,012
Depreciation charged in the year	3,613	1,821	4,913	10,347
Eliminated in respect of disposals	(17,983)	-	-	(17,983)
At 31 August 2024	44,537	67,804	8,035	120,376
Carrying amount				
At 31 August 2024	12,191	7,286	14,737	34,214
At 31 August 2023	17,803	9,108	19,651	46,562

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	50,597	62,334
Other debtors	3,250	3,875
	53,847	66,209

16 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024	2023
	£	£
Within one year	3,834	6,602
Within two and five years	2,069	5,731
	5,903	12,333

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Obligations under finance leases	16	3,834	6,602
Other taxation and social security		1,838	3,544
Trade creditors		6,175	12,889
Other creditors		1,739	762
Accruals and deferred income		720	720
		14,306	24,517

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Obligations under finance leases	16	2,069	5,731

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	425,858	275,180	(307,828)	393,210

Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	436,305	284,868	(295,315)	425,858

20 Events after the reporting date

There were no events after the reporting period end date which require disclosure at the balance sheet date.

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

NORTH MANCHESTER JEWISH CEMETERIES TRUST

England & Wales - Charity number 1156452

Accounts

Charity registration number 1156452

Company registration number 08212174 (England and Wales)

NORTH MANCHESTER JEWISH CEMETERIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

NORTH MANCHESTER JEWISH CEMETERIES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Epstein Mr Jonathan Davies
Charity number	1156452
Company number	08212174
Principal address	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Registered office	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Independent examiner	Lopian Gross Barnett & Co 1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS

NORTH MANCHESTER JEWISH CEMETERIES TRUST

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NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to manage and maintain Jewish cemeteries in Manchester; to undertake the control, management, and administration of such cemeteries and adjoining roads and landscaped areas; to undertake the repair, cleansing, landscaping, control, maintenance and upkeep of the said cemeteries, land and buildings thereon and generally to manage the same and to employ such agents, contractors, professional advisers, engineers, gardeners, and other persons to provide such services. The trustees confirm that they have referred to guidance contained in the charity commissions general guidance on public benefit when reviewing the trusts aims and objectives and in planning future activities and settling the grant making policy for the year.

The charity's main income is generated from constituent burial board contributions and other service activities. Most of this income is used to maintain the charity's objectives of maintaining the Jewish cemeteries.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the period the trust made payments to a variety of cemeteries within the Jewish community. Almost all of the incoming resources were used in the furtherence of the charity's objectives leaving a cash reserve. The remaining reserves in the bank accounts are required to be available for any expense arising unexpectedly. The trustees are pleased with the charity's performance and continue to seek out extra funding.

Fundraising performance

Fundraising via the receipt of donations continued in the year ensuring objectives set by the charity were achieved. The charity received donation income of £138,718 in the year.

Financial review

During the year the charity received donation income of £138,718 and further income for services of £144,348. Together with bank interest the charity had total income of £284,868. After costs of £54,518 for maintaining the various cemeteries and other costs of £240,798 there was a decrease in reserves of £10,447.

Reserves policy

There is no formal policy to maintain a set level of reserves. The trustees are continually looking for further funding to maintain a suitable level in which the chairty can continue to operate.

At the balance sheet date the Trust had a fund balances of £425,858. The trustees consider that this is an acceptable level of funds in order to immediately be able to donate a large sum if required or have funding for obtaining further investments.

Major risks

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity plans to continue to seek donations to enable them to distribute monies throughout the Jewish community.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 September 2012. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Stephen Epstein
Mr Jonathan Davies

Recruitment and appointment of trustees

Appointment of other trustees is at the discretion of the existing trustees. Training would be offered to new trustees by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

All decisions made on behalf of the charity are made by the trustees.

The trustees are responsible for the provision of means to maintain its objectives.

Relationship with related parties

Details of related party transactions are disclosed in note 20 to the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.

.....
Mr Jonathan Davies
Trustee

Date: 21/5/24

NORTH MANCHESTER JEWISH CEMETERIES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH MANCHESTER JEWISH CEMETERIES TRUST

I report to the trustees on my examination of the financial statements of North Manchester Jewish Cemeteries Trust (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

Daniel Rubinstein FCA
Lopian Gross Barnett & Co

1st Floor, Cloister House
Riverside
New Bailey Street
Manchester
M3 5FS

Dated: 21/05/2024

NORTH MANCHESTER JEWISH CEMETERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	3	2,296	13,576
Charitable activities	4	136,422	153,950
Other trading activities	5	144,348	219,294
Investments	6	1,802	13
Other income	7	-	16,804
Total income		284,868	403,637
Charitable activities	8	295,315	229,932
Net income/(expenditure) and movement in funds		(10,447)	173,705
Reconciliation of funds:			
Fund balances at 1 September 2022		436,305	262,600
Fund balances at 31 August 2023		425,858	436,305

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

NORTH MANCHESTER JEWISH CEMETERIES TRUST

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	13		46,562		34,658
Current assets					
Debtors	14	66,209		92,325	
Cash at bank and in hand		343,335		336,775	
		409,544		429,100	
Creditors: amounts falling due within one year	16	(24,517)		(15,292)	
Net current assets			385,027		413,808
Total assets less current liabilities			431,589		448,466
Creditors: amounts falling due after more than one year	17		(5,731)		(12,161)
Net assets			425,858		436,305
Income funds					
Unrestricted funds			425,858		436,305
			425,858		436,305

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

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

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.

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

The financial statements were approved by the Trustees on 21/05/24

.....
Mr Jonathan Davies
Trustee

Company Registration No. 08212174

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

North Manchester Jewish Cemeteries Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Rainsough Jewish Cemetery, Butterstile Lane, Prestwich, Manchester, M25 9UL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Funds held by the charity are all unrestricted, these being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include accountancy anf legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	2,296	13,576

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	136,422	153,950
Analysis by fund		
Unrestricted funds	136,422	153,950

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Activities for generating funds	144,348	219,294

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,802	13

7 Other income

	Total	Unrestricted funds
	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	-	16,804

8 Charitable activities

	Charitable activities 2023	Charitable activities 2022
	£	**£**
Bad and doubtful debts	8,400	4,200
Cemetery maintenance and repairs	54,052	25,330
Garden services	465	2,429
Water charges	6,527	6,220
Gas and electric charges	6,464	3,664
Rent and rates	717	891
General administration charges	20,812	17,880
Telephone	2,387	2,194
Postage, stationery and advertising	1,706	1,538
Sundry expenses	6,461	1,367
Wages and salaries	151,667	135,448
Insurance	5,532	5,523
Motor expenses	11,845	8,860
Bank and credit card charges	186	238
Depreciation	9,245	10,945
Other charitable expenditure	180	180
	286,646	226,907
Share of governance costs (see note 9)	8,669	3,025
	295,315	229,932

9 Support costs allocated to activities

	2023	2022
	£	**£**
Governance costs	8,669	3,025
Analysed between:		
Charitable Activities	8,669	3,025

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

None of the trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	4	4
Wages and salaries	140,259	125,641
Social security costs	8,006	6,782
Other pension costs	3,402	3,025
	151,667	135,448

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The activities of North Manchester Jewish Cemeteries Trust are exempt from direct taxation under Part 11 of the Corporation Tax Act 2010.

13 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2022	75,963	75,090	2,372	153,425
Additions	748	-	20,400	21,148
At 31 August 2023	76,711	75,090	22,772	174,573
Depreciation and impairment				
At 1 September 2022	52,973	63,555	2,238	118,766
Depreciation charged in the year	5,935	2,427	883	9,245
At 31 August 2023	58,908	65,982	3,121	128,011
Carrying amount				
At 31 August 2023	17,803	9,108	19,651	46,562
At 31 August 2022	22,991	11,534	133	34,658

14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	62,334	88,825
Other debtors	3,875	3,500
	66,209	92,325

15 Finance lease obligations

Future minimum lease payments due under finance leases:

	2023 £	2022 £
Within one year	6,602	6,602
Within two and five years	5,731	12,161
	12,333	18,763

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Obligations under finance leases	15	6,602	6,602
Other taxation and social security		3,544	2,629
Trade creditors		12,889	4,759
Other creditors		762	582
Accruals and deferred income		720	720
		24,517	15,292

17 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Obligations under finance leases	15	5,731	12,161

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	436,305	284,868	(295,315)	425,858

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	262,600	403,637	(229,932)	436,305

19 Events after the reporting date

There were no events after the reporting period end date which require disclosure at the balance sheet date.

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

NORTH MANCHESTER JEWISH CEMETERIES TRUST

England & Wales - Charity number 1156452

Accounts

Charity registration number 1156452

Company registration number 08212174 (England and Wales)

NORTH MANCHESTER JEWISH CEMETERIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

NORTH MANCHESTER JEWISH CEMETERIES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Epstein Mr Jonathan Davies
Charity number	1156452
Company number	08212174
Principal address	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Registered office	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Independent examiner	Lopian Gross Barnett & Co 1st Floor Cloister House Riverside, New Bailey Street Manchester M3 5FS

NORTH MANCHESTER JEWISH CEMETERIES TRUST

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Balance sheet	5
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NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to manage and maintain Jewish cemeteries in Manchester; to undertake the control, management, and administration of such cemeteries and adjoining roads and landscaped areas; to undertake the repair, cleansing, landscaping, control, maintenance and upkeep of the said cemeteries, land and buildings thereon and generally to manage the same and to employ such agents, contractors, professional advisers, engineers, gardeners, and other persons to provide such services. The trustees confirm that they have referred to guidance contained in the charity commissions general guidance on public benefit when reviewing the trusts aims and objectives and in planning future activities and settling the grant making policy for the year.

The charity's main income is generated from constituent burial board contributions and other service activities. Most of this income is used to maintain the charity's objectives of maintaining the Jewish cemeteries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period the trust made payments to a variety of cemeteries within the Jewish community. Almost all of the incoming resources were used in the furtherence of the charity's objectives leaving a cash reserve. The remaining reserves in the bank accounts are required to be available for any expense arising unexpectedly. The trustees are pleased with the charity's performance and continue to seek out extra funding.

Fundraising via the receipt of donations continued in the year ensuring objectives set by the charity were achieved. The charity received donation income of £167,526 in the year.

Financial review

During the year the charity received donation income of £167,526 and further income for services of £219,294. Together with bank interest and profits from the disposal of tangible fixed assets the charity had total income of £403,637. After costs of £27,760 for maintaining the various cemeteries and other costs of £202,173 there was an increase in reserves of £173,705.

There is no formal policy to maintain a set level of reserves. The trustees are continually looking for further funding to maintain a suitable level in which the chairty can continue to operate.

At the balance sheet date the Trust had a fund balances of £436,305. The trustees consider that this is an acceptable level of funds in order to immediately be able to donate a large sum if required or have funding for obtaining further investments.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity plans to continue to seek donations to enable them to distribute monies throughout the Jewish community.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 September 2012. It is registered as a charity with the Charity Commission.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr Stephen Epstein
Mr Jonathan Davies

Appointment of other trustees is at the discretion of the existing trustees. Training would be offered to new trustees by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

All decisions made on behalf of the charity are made by the trustees.

The trustees are responsible for the provision of means to maintain its objectives.

Details of related party transactions are disclosed in note 19 to the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.

.....
Mr Jonathan Davies
Trustee

Date: 18/6/23

NORTH MANCHESTER JEWISH CEMETERIES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH MANCHESTER JEWISH CEMETERIES TRUST

I report to the trustees on my examination of the financial statements of North Manchester Jewish Cemeteries Trust (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

Daniel Rubinstein FCA
Lopian Gross Barnett & Co

1st Floor Cloister House
Riverside, New Bailey Street
Manchester
M3 5FS

Dated: 28/06/2023

NORTH MANCHESTER JEWISH CEMETERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income and endowments from:			
Donations and legacies	3	13,576	3,675
Charitable activities	4	153,950	145,185
Activities for generating funds	5	219,294	162,609
Investment income	6	13	50
Other income	7	16,804	-
Total income		403,637	311,519
Expenditure on:			
Charitable activities	8	229,932	206,580
Net income for the year/ Net movement in funds		173,705	104,939
Fund balances at 1 September 2021		262,600	157,661
Fund balances at 31 August 2022		436,305	262,600

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTH MANCHESTER JEWISH CEMETERIES TRUST

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	13		34,658		26,792
Current assets					
Debtors	14	92,325		98,605	
Cash at bank and in hand		336,775		172,734	
		429,100		271,339	
Creditors: amounts falling due within one year	16	(15,292)		(30,779)	
Net current assets			413,808		240,560
Total assets less current liabilities			448,466		267,352
Creditors: amounts falling due after more than one year	17		(12,161)		(4,752)
Net assets			436,305		262,600
Income funds					
Unrestricted funds			436,305		262,600
			436,305		262,600

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

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

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.

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

The financial statements were approved by the Trustees on 18/6/23

.....
Mr Jonathan Davies
Trustee

Company Registration No. 08212174

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

North Manchester Jewish Cemeteries Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Rainsough Jewish Cemetery, Butterstile Lane, Prestwich, Manchester, M25 9UL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Funds held by the charity are all unrestricted, these being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include accountancy anf legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	13,576	3,675

4 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Burial board contributions	153,950	145,185

5 Activities for generating funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Activities for generating funds	219,294	162,609

6 Investment income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	13	50

7 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	16,804	-

8 Charitable activities

	Charitable activities 2022	Charitable activities 2021
	£	£
Bad and doubtful debts	4,200	-
Cemetery maintenance and repairs	25,330	32,157
Garden services	2,429	1,241
Water charges	6,220	5,163
Gas and electric charges	3,664	2,420
Rent and rates	891	891
General administration charges	17,880	12,952
Telephone	2,194	1,996
Postage, stationery and advertising	1,538	1,531
Sundry expenses	1,367	299
Wages and salaries	135,448	116,365
Insurance	5,523	5,425
Motor expenses	8,860	7,241
Bank and credit card charges	238	181
Depreciation	10,945	8,323
Other charitable expenditure	180	180
	226,907	196,365
Share of governance costs (see note 9)	3,025	10,215
	229,932	206,580

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Legal and professional	-	2,305	2,305	9,495
Accountancy	-	720	720	720
	-	3,025	3,025	10,215
Analysed between				
Charitable activities	-	3,025	3,025	10,215

Governance costs includes payments to the Independent Examiner of £720.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

None of the trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	4	4
Wages and salaries	108,404	116,246
Social security costs	5,334	8,493
Other pension costs	2,627	2,845
	116,365	127,584

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The activities of North Manchester Jewish Cemeteries Trust are exempt from direct taxation under Part 11 of the Corporation Tax Act 2010.

13 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2021	53,623	75,090	28,816	157,529
Additions	22,340	-	-	22,340
Disposals	-	-	(26,444)	(26,444)
At 31 August 2022	75,963	75,090	2,372	153,425
Depreciation and impairment				
At 1 September 2021	45,309	60,319	25,108	130,736
Depreciation charged in the year	7,663	3,237	45	10,945
Eliminated in respect of disposals	-	-	(22,914)	(22,914)
At 31 August 2022	52,972	63,556	2,239	118,767
Carrying amount				
At 31 August 2022	22,991	11,534	133	34,658
At 31 August 2021	8,313	14,771	3,708	26,792

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	88,825	96,605
Other debtors	3,500	2,000
	92,325	98,605

15 Finance lease commitments

Future minimum lease payments due under finance leases:

	2022	2021
	£	£
Within one year	6,602	1,067
Within two and five years	12,161	4,752
	18,763	5,819

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Obligations under finance leases	15	6,602	1,067
Other taxation and social security		2,629	3,010
Trade creditors		4,759	6,920
Other creditors		582	19,062
Accruals and deferred income		720	720
		15,292	30,779

17 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Obligations under finance leases	15	12,161	4,752

18 Events after the reporting date

There were no events after the reporting period end date which require disclosure at the balance sheet date.

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

NORTH MANCHESTER JEWISH CEMETERIES TRUST

England & Wales - Charity number 1156452

Accounts

Charity Registration No. 1156452

Company Registration No. 08212174 (England and Wales)

NORTH MANCHESTER JEWISH CEMETERIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

NORTH MANCHESTER JEWISH CEMETERIES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Epstein Mr Jonathan Davies
Charity number	1156452
Company number	08212174
Principal address	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Registered office	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL
Independent examiner	Lopian Gross Barnett & Co 1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS

NORTH MANCHESTER JEWISH CEMETERIES TRUST

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NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to manage and maintain Jewish cemeteries in Manchester; to undertake the control, management, and administration of such cemeteries and adjoining roads and landscaped areas; to undertake the repair, cleansing, landscaping, control, maintenance and upkeep of the said cemeteries, land and buildings thereon and generally to manage the same and to employ such agents, contractors, professional advisers, engineers, gardeners, and other persons to provide such services. The trustees confirm that they have referred to guidance contained in the charity commissions general guidance on public benefit when reviewing the trusts aims and objectives and in planning future activities and settling the grant making policy for the year.

The charity's main income is generated from constituent burial board contributions and other service activities. Most of this income is used to maintain the charity's objectives of maintaining the Jewish cemeteries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period the trust made payments to a variety of cemeteries within the Jewish community. Almost all of the incoming resources were used in the furtherence of the charity's objectives leaving a cash reserve. The remaining reserves in the bank accounts are required to be available for any expense arising unexpectedly. The trustees are pleased with the charity's performance and continue to seek out extra funding.

Fundraising via the receipt of donations continued in the year ensuring objectives set by the charity were achieved. The charity received donation income of £148,860 in the year.

Financial review

During the year the charity received donation income of £148,860 and further income for services of £162,609. Together with bank interest received the charity had total income of £311,519. After costs of £33,398 for maintaining the various cemeteries and administration costs of £173,182 there was an increase in reserves of £104,939.

There is no formal policy to maintain a set level of reserves. The trustees are continually looking for further funding to maintain a suitable level in which the chairty can continue to operate.

At the balance sheet date the Trust had a fund balances of £262,600. The trustees consider that this is an acceptable level of funds in order to immediately be able to donate a large sum if required or have funding for obtaining further investments.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity plans to continue to seek donations to enable them to distribute monies throughout the Jewish community.

NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 September 2012. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Stephen Epstein

Mr Jonathan Davies

Appointment of other trustees is at the discretion of the existing trustees. Training would be offered to new trustees by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

All decisions made on behalf of the charity are made by the trustees.

The trustees are responsible for the provision of means to maintain its objectives.

Details of related party transactions are disclosed in note 17 to the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.

.....

Mr Jonathan Davies

Trustee

Date: 24/5/22

NORTH MANCHESTER JEWISH CEMETERIES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH MANCHESTER JEWISH CEMETERIES TRUST

I report to the trustees on my examination of the financial statements of North Manchester Jewish Cemeteries Trust (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

Daniel Rubinstein FCA
Lopian Gross Barnett & Co

1st Floor, Cloister House
Riverside
New Bailey Street
Manchester
M3 5FS

Dated: .....

NORTH MANCHESTER JEWISH CEMETERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	**3**	3,675	8,962
Charitable activities	**4**	145,185	150,200
Activities for generating funds	**5**	162,609	78,500
Investment income	**6**	50	112
Total income		311,519	237,774
Expenditure on:			
Charitable activities	**7**	206,580	224,335
Net income for the year/ Net movement in funds		104,939	13,439
Fund balances at 1 September 2020		157,661	144,222
Fund balances at 31 August 2021		262,600	157,661

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTH MANCHESTER JEWISH CEMETERIES TRUST

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		26,792		35,217
Current assets					
Debtors	**13**	98,605		65,972	
Cash at bank and in hand		172,734		97,412	
		271,339		163,384	
Creditors: amounts falling due within one year	**15**	(30,779)		(40,940)	
Net current assets			240,560		122,444
Total assets less current liabilities			267,352		157,661
Creditors: amounts falling due after more than one year	**16**		(4,752)		-
Net assets			262,600		157,661
Income funds					
Unrestricted funds			262,600		157,661
			262,600		157,661

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

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

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.

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

The financial statements were approved by the Trustees on .....

.....
Mr Jonathan Davies
Trustee

Company Registration No. 08212174

NORTH MANCHESTER JEWISH CEMETERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

North Manchester Jewish Cemeteries Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Rainsough Jewish Cemetery, Butterstile Lane, Prestwich, Manchester, M25 9UL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

These financial statements for the year ended 31 August 2021 are the first financial statements of North Manchester Jewish Cemeteries Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 September 2019. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Funds held by the charity are all unrestricted, these being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include accountancy anf legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	3,675	8,962

4 Charitable activities

	Charitable activities 2021	**Charitable activities 2020**
	£	**£**
Burial board contributions	145,185	150,200

5 Activities for generating funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Activities for generating funds	162,609	78,500

6 Investment income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	50	112

7 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Bad and doubtful debts	-	14,751
Cemetery maintenance and repairs	32,157	26,141
Garden services	1,241	381
Water charges	5,163	4,879
Gas and electric charges	2,420	2,029
Rent and rates	891	883
General administration charges	12,952	12,900
Telephone	1,996	1,997
Postage, stationery and advertising	1,531	2,605
Sundry expenses	299	570
Wages and salaries	116,365	127,584
Insurance	5,425	7,264
Motor expenses	7,241	9,522
Bank and credit card charges	181	121
Depreciation	8,323	10,996
Other charitable expenditure	180	992
	196,365	223,615
Share of governance costs (see note 8)	10,215	720
	206,580	224,335

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal and professional	-	9,495	9,495	-	-	-
Accountancy	-	720	720	-	720	720
	-	10,215	10,215	-	720	720
Analysed between						
Charitable activities	-	10,215	10,215	-	720	720

Governance costs includes payments to the Independent Examiner of £720.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

None of the trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	4	3
Wages and salaries	108,404	116,246
Social security costs	5,334	8,493
Other pension costs	2,627	2,845
	116,365	127,584

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The activities of North Manchester Jewish Cemeteries Trust are exempt from direct taxation under Part 11 of the Corporation Tax Act 2010.

12 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2020	53,724	75,090	28,816	157,630
Disposals	(102)	-	-	(102)
At 31 August 2021	53,622	75,090	28,816	157,528
Depreciation and impairment				
At 1 September 2020	42,538	56,003	23,872	122,413
Depreciation charged in the year	2,771	4,316	1,236	8,323
At 31 August 2021	45,309	60,319	25,108	130,736
Carrying amount				
At 31 August 2021	8,313	14,771	3,708	26,792
At 31 August 2020	11,186	19,087	4,944	35,217

13 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	96,605	64,622
Other debtors	2,000	1,350
	98,605	65,972

14 Finance lease commitments

Future minimum lease payments due under finance leases:

	2021	2020
	£	£
Within one year	1,067	-
Within two and five years	4,752	-
	5,819	-

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Obligations under finance leases	14	1,067	1,113
Other taxation and social security		3,010	-
Trade creditors		6,920	2,992
Other creditors		19,062	36,115
Accruals and deferred income		720	720
		30,779	40,940

16 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Obligations under finance leases	14	4,752	-

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

NORTH MANCHESTER JEWISH CEMETERIES TRUST

England & Wales - Charity number 1156452

Accounts

Charity Registration No. 1156452

Company Registration No. 08212174 (England and Wales)

NORTH MANCHESTER JEWISH CEMETERIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

NORTH MANCHESTER JEWISH CEMETERIES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S J Epstein Mr Jonathan Davies	(Appointed 14 April 2020)
Charity number	1156452	
Company number	08212174	
Principal address	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL	
Registered office	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL	
Independent examiner	Lopian Gross Barnett & Co 1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS	

NORTH MANCHESTER JEWISH CEMETERIES TRUST

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NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to manage and maintain Jewish cemeteries in Manchester; to undertake the control, management, and administration of such cemeteries and adjoining roads and landscaped areas; to undertake the repair, cleansing, landscaping, control, maintenance and upkeep of the said cemeteries, land and buildings thereon and generally to manage the same and to employ such agents, contractors, professional advisers, engineers, gardeners, and other persons to provide such services. The trustees confirm that they have referred to guidance contained in the charity commissions general guidance on public benefit when reviewing the trusts aims and objectives and in planning future activities and settling the grant making policy for the year.

The charity's main income is generated from constituent burial board contributions and other service activities. Most of this income is used to maintain the charity's objectives of maintaining the Jewish cemeteries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period the trust made payments to a variety of cemeteries within the Jewish community. Almost all of the incoming resources were used in the furtherence of the charity's objectives leaving a cash reserve. The remaining reserves in the bank accounts are required to be available for any expense arising unexpectedly. The trustees are pleased with the charity's performance and continue to seek out extra funding.

Fundraising via the receipt of donations continued in the year ensuring objectives set by the charity were achieved. The charity received donation income of £159,162 in the year.

Financial review

During the year the charity received donation income of £159,162 and further income for services of £78,500. Together with bank interest received the charity had total income of £237,774. After costs of £26,523 for maintaining the various cemeteries and administration costs of £197,812 there was an increase in reserves of £13,439.

There is no formal policy to maintain a set level of reserves. The trustees are continually looking for further funding to maintain a suitable level in which the chairty can continue to operate.

At the balance sheet date the Trust had a fund balances of £157,661. The trustees consider that this is an acceptable level of funds in order to immediately be able to donate a large sum if required or have funding for obtaining further investments.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity plans to continue to seek donations to enable them to distribute monies throughout the Jewish community.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 September 2012. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S J Epstein	(Appointed 14 April 2020)
Mr Jonathan Davies	
Mr D Caplan	(Resigned 14 January 2020)

Appointment of other trustees is at the discretion of the existing trustees. Training would be offered to new trustees by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

All decisions made on behalf of the charity are made by the trustees.

The trustees are responsible for the provision of means to maintain its objectives.

Details of related party transactions are disclosed in note 18 to the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.

.....
Mr Jonathan Davies
Trustee
Dated: .....

NORTH MANCHESTER JEWISH CEMETERIES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH MANCHESTER JEWISH CEMETERIES TRUST

I report to the trustees on my examination of the financial statements of North Manchester Jewish Cemeteries Trust (the charity) for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

Daniel Rubinstein FCA
Lopian Gross Barnett & Co

1st Floor, Cloister House
Riverside
New Bailey Street
Manchester
M3 5FS

Dated: .....

NORTH MANCHESTER JEWISH CEMETERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	**Unrestricted funds 2020** £	Unrestricted funds 2019 £
Income from:			
Donations and legacies	**3**	8,962	27,767
Charitable activities	**4**	150,200	146,200
Activities for generating funds	**5**	78,500	102,724
Investment income	**6**	112	29
Total income		237,774	276,720
Expenditure on:			
Charitable activities	**7**	224,335	229,982
Net income for the year/ Net movement in funds		13,439	46,738
Fund balances at 1 September 2019		144,222	97,484
Fund balances at 31 August 2020		157,661	144,222

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTH MANCHESTER JEWISH CEMETERIES TRUST

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	2020 £	2019 restated £	2019 restated £
Fixed assets					
Tangible assets	**12**		35,217		46,161
Current assets					
Debtors	**13**	65,972		93,530	
Cash at bank and in hand		97,412		71,330	
		163,384		164,860	
Creditors: amounts falling due within one year	**15**	(40,940)		(66,230)	
Net current assets			122,444		98,630
Total assets less current liabilities			157,661		144,791
Creditors: amounts falling due after more than one year	**16**		-		(569)
Net assets			157,661		144,222
Income funds					
Unrestricted funds			157,661		144,222
			157,661		144,222

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on .....

.....
Mr Jonathan Davies
Trustee

Company Registration No. 08212174

1 Accounting policies

Charity information

North Manchester Jewish Cemeteries Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Rainsough Jewish Cemetery, Butterstile Lane, Prestwich, Manchester, M25 9UL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

These financial statements for the year ended 31 August 2020 are the first financial statements of North Manchester Jewish Cemeteries Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 September 2018. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Funds held by the charity are all unrestricted, these being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include accountancy anf legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	8,962	27,767

4 Charitable activities

	Charitable activities 2020	**Charitable activities 2019**
	£	**£**
Burial board contributions	150,200	146,200

5 Activities for generating funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Activities for generating funds	78,500	102,724

6 Investment income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	112	29

7 Charitable activities

	Charitable activities 2020 £	Charitable activities 2019 £
Bad and doubtful debts	14,751	-
Cemetery maintenance and repairs	26,141	21,172
Garden services	381	10,295
Water charges	4,879	321
Gas and electric charges	2,029	2,031
Rent and rates	883	759
General administration charges	12,900	12,240
Telephone	1,997	2,168
Postage, stationery and advertising	2,605	2,005
Sundry expenses	570	807
Wages and salaries	127,584	131,775
Insurance	7,264	5,252
Funeral charges	-	80
Motor expenses	9,522	9,974
Bank and credit card charges	121	105
Depreciation	10,996	21,554
Other charitable expenditure	992	1,934
	223,615	222,472
Share of governance costs (see note 8)	720	7,510
	224,335	229,982

8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Legal and professional	-	-	-	-	6,790	6,790
Accountancy	-	720	720	-	720	720
	-	720	720	-	7,510	7,510
Analysed between						
Charitable activities	-	720	720	-	7,510	7,510

Governance costs includes payments to the accountants of £720.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

None of the trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Administration	3	4

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The activities of North Manchester Jewish Cemeteries Trust are exempt from direct taxation under Part 11 of the Corporation Tax Act 2010.

12 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2019	53,544	75,090	28,944	157,578
Additions	180	-	-	180
Disposals	-	-	(128)	(128)
At 31 August 2020	53,724	75,090	28,816	157,630
Depreciation and impairment				
At 1 September 2019	37,073	55,378	18,966	111,417
Depreciation charged in the year	5,465	625	4,906	10,996
At 31 August 2020	42,538	56,003	23,872	122,413
Carrying amount				
At 31 August 2020	11,186	19,087	4,944	35,217
At 31 August 2019	16,471	19,712	9,978	46,161

13 Debtors

	2020	2019
Amounts falling due within one year:	**£**	**£**
Trade debtors	64,622	92,080
Other debtors	1,350	1,450
	65,972	93,530

14 Finance lease commitments

Future minimum lease payments due under finance leases:

	2020	2019
	£	**£**
Within two and five years	-	6,447

15 Creditors: amounts falling due within one year

	Notes	2020	2019
		£	**£**
Obligations under finance leases	**14**	1,113	5,878
Trade creditors		2,992	7,642
Other creditors		36,115	51,990
Accruals and deferred income		720	720
		40,940	66,230

16 Creditors: amounts falling due after more than one year

	Notes	2020	2019
		£	**£**
Obligations under finance leases	**14**	-	569

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

18 Prior Period Adjustment

Fixed assets and accruals were overstated in the prior year due to an admin error. The impact on both was £18,500 which has been restated in the current year.