

**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

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

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# 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***

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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 furtherance 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 charity 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.

# **NORTH MANCHESTER JEWISH CEMETERIES TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2020**

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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**

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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 £
<b><u>Income from:</u></b>			
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
<b>Total income</b>		<b>237,774</b>	<b>276,720</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	224,335	229,982
<b>Net income for the year/ Net movement in funds</b>		<b>13,439</b>	<b>46,738</b>
Fund balances at 1 September 2019		144,222	97,484
<b>Fund balances at 31 August 2020</b>		<b>157,661</b>	<b>144,222</b>

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

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



# **NORTH MANCHESTER JEWISH CEMETERIES TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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### **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.

# NORTH MANCHESTER JEWISH CEMETERIES TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 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 and 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.

# NORTH MANCHESTER JEWISH CEMETERIES TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

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### 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.

# NORTH MANCHESTER JEWISH CEMETERIES TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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

# NORTH MANCHESTER JEWISH CEMETERIES TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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
	<u>223,615</u>	<u>222,472</u>
Share of governance costs (see note 8)	720	7,510
	<u>224,335</u>	<u>229,982</u>

### 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
	<u>-</u>	<u>720</u>	<u>720</u>	<u>-</u>	<u>7,510</u>	<u>7,510</u>
Analysed between						
Charitable activities	-	720	720	-	7,510	7,510
	<u>-</u>	<u>720</u>	<u>720</u>	<u>-</u>	<u>7,510</u>	<u>7,510</u>

Governance costs includes payments to the accountants of £720.

# NORTH MANCHESTER JEWISH CEMETERIES TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
At 31 August 2020	11,186	19,087	4,944	35,217
At 31 August 2019	16,471	19,712	9,978	46,161

# NORTH MANCHESTER JEWISH CEMETERIES TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 13 Debtors

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

### 14 Finance lease commitments

Future minimum lease payments due under finance leases:

	2020 £	2019 £
Within two and five years	-	6,447
	<u>-</u>	<u>6,447</u>

### 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
		<u>40,940</u>	<u>66,230</u>

### 16 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Obligations under finance leases	14	-	569
		<u>-</u>	<u>569</u>

### 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.