

North Salford Synagogue
Unaudited Financial Statements
31 December 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
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North Salford Synagogue

Financial Statements

Year ended 31 December 2023

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North Salford Synagogue

Trustees' Annual Report

Year ended 31 December 2023

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

Reference and administrative details

| | |
|------------------------------------|--|
| Registered charity name | North Salford Synagogue |
| Charity registration number | 1172747 |
| Principal office | 2 Vine Street Salford Manchester M7 3PG |
| The trustees | R S Myers J Pine R Smith |
| Independent examiner | Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL |

North Salford Synagogue

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management

North Salford Synagogue is an unincorporated charity constituted under a trust deed dated 06 March 2017. It is a registered charity with a charity number being 1172747 and was registered as a charity on 25 April 2017.

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

There is no chief executive officer. The day-to-day affairs are undertaken by the executive committee appointed by the members of the Synagogue on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

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

The risks faced by the trust are principally operational risks from mismanagement of the Synagogue. These risks are managed by the trustees by way of the management team dedicated to the smooth running of the Synagogue.

North Salford Synagogue

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Objectives and activities

The objects of the charity are: (i) to advance the orthodox Jewish religion in the North of England for the benefit of the public by building, providing and maintaining communal building or buildings for religious purposes for the Jewish community; (ii) to promote any charitable purpose for the benefit of the community as the trustees may decide from time to time.

Public benefit

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

Grant making policy

The charity is mainly funded by donations and subscriptions. The charity gives out grants in line with the above objects.

Grants made during the year to institutions are as detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always to institutions.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

North Salford Synagogue

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

The charity received £103,384 in donations during the year.

The charity also received subscription income amounting to £94,557 from members and non-members as well as £1,759 in rental income during the year from rental of the hall.

The charity also received burial membership income amounting to £10,233 which is in the restricted fund.

The charity paid out £109,309 in direct synagogue expenses and support costs. These payments were made in line with the stated objects of the charity.

The charity also paid out £5,350 in burial expenses during the year.

The charity incurred governance costs comprising professional fees during the year.

There were no investments made during the year.

Charitable grants made during the year are detailed in the notes to the accounts.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net income and net movement in funds for the year amounting to £87,487, with a net income of £4,883 attributable to the restricted fund, and a net income of £82,604 attributable to the unrestricted fund.

Financial review

The trustees feel that the activity and surplus reflect the increasing profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

Both the unrestricted fund and the restricted fund represent the funds arising from past operating results. The trustees wish to match income with expenditure where feasible to ensure membership fees are kept as low as possible.

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

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations which are seasonal.

The free reserves, being the net current assets of the charity, amounted to £85,318, of which £44,187 is restricted.

North Salford Synagogue

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

The trustees' annual report was approved on 28 October 2024 and signed on behalf of the board of trustees by:

R Smith
Trustee

North Salford Synagogue

Independent Examiner's Report to the Trustees of North Salford Synagogue

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of North Salford Synagogue ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mr Howard Schwalbe ACA

Independent Examiner

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

28 October 2024

North Salford Synagogue

Statement of Financial Activities

Year ended 31 December 2023

| | | Unrestricted funds | 2023 Restricted funds | Total funds | 2022 Total funds |
|---|------|-----------------------|-----------------------------|----------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 197,942 | – | 197,942 | 96,112 |
| Other trading activities | 5 | – | 10,233 | 10,233 | 28,826 |
| Other income | 6 | 600 | – | 600 | 1,759 |
| Total income | | <u>198,542</u> | <u>10,233</u> | <u>208,775</u> | <u>126,697</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | 115,938 | 5,350 | 121,288 | 125,292 |
| Total expenditure | | <u>115,938</u> | <u>5,350</u> | <u>121,288</u> | <u>125,292</u> |
| Net income and net movement in funds | | <u>82,604</u> | <u>4,883</u> | <u>87,487</u> | <u>1,405</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 789,660 | 39,304 | 828,964 | 827,559 |
| Total funds carried forward | | <u>872,264</u> | <u>44,187</u> | <u>916,451</u> | <u>828,964</u> |

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

The notes on pages 9 to 17 form part of these financial statements.

North Salford Synagogue

Statement of Financial Position

31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-------------------|-------------------|
| Fixed assets | | | |
| Tangible fixed assets | 15 | 831,133 | 824,696 |
| Current assets | | | |
| Cash at bank and in hand | | 89,373 | 27,109 |
| Creditors: amounts falling due within one year | 16 | 4,055 | 22,841 |
| Net current assets | | 85,318 | 4,268 |
| Total assets less current liabilities | | 916,451 | 828,964 |
| Net assets | | 916,451 | 828,964 |
| | | <u> </u> | <u> </u> |
| Funds of the charity | | | |
| Restricted funds | | 44,187 | 39,304 |
| Unrestricted funds | | 872,264 | 789,660 |
| Total charity funds | 17 | 916,451 | 828,964 |
| | | <u> </u> | <u> </u> |

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

R Smith
Trustee

The notes on pages 9 to 17 form part of these financial statements.

North Salford Synagogue

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2 Vine Street, Salford, Manchester, M7 3PG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported besides for the fair value of the freehold property.

Fund accounting

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

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

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

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

| | | |
|-------------------------|---|------------------|
| Freehold property | - | 1% straight line |
| Fixtures and fittings | - | 5% straight line |
| Torah Scrolls & Library | - | 5% straight line |

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

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

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

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

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

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

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 20,644 | — | 20,644 |
| Hall Donations | 82,740 | — | 82,740 |
| Grants | | | |
| National Lottery | — | — | — |
| Subscriptions | | | |
| Members receipts | 92,094 | — | 92,094 |
| Non- members receipts | 2,464 | — | 2,464 |
| | <u>197,942</u> | <u>—</u> | <u>197,942</u> |

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 1,830 | – | 1,830 |
| Hall Donations | – | – | – |
| Grants | | | |
| National Lottery | – | 9,350 | 9,350 |
| Subscriptions | | | |
| Members receipts | 79,438 | – | 79,438 |
| Non- members receipts | 5,494 | – | 5,494 |
| | <u>86,762</u> | <u>9,350</u> | <u>96,112</u> |

5. Other trading activities

| | Restricted Funds £ | Total Funds 2023 £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------|--------------------------|-----------------------------------|--------------------------|--------------------------|
| Burial income | <u>10,233</u> | <u>10,233</u> | <u>28,826</u> | <u>28,826</u> |

6. Other income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|-----------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Hall hire | <u>600</u> | <u>600</u> | <u>1,759</u> | <u>1,759</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------------|----------------------------|--------------------------|-----------------------------------|
| Direct synagogue costs | 115,337 | – | 115,337 |
| Burial expenses | – | 5,350 | 5,350 |
| Support costs | 601 | – | 601 |
| | <u>115,938</u> | <u>5,350</u> | <u>121,288</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Direct synagogue costs | 108,709 | 9,350 | 118,058 |
| Burial expenses | – | 6,633 | 6,633 |
| Support costs | 600 | – | 601 |
| | <u>109,309</u> | <u>15,983</u> | <u>125,292</u> |

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|------------------------|---|-------------------------------------|-----------------------|-----------------------------------|-------------------------|
| Direct synagogue costs | 110,537 | 4,800 | — | 115,337 | 118,058 |
| Burial expenses | 5,350 | — | — | 5,350 | 6,633 |
| Governance costs | — | — | 601 | 601 | 601 |
| | <u>115,887</u> | <u>4,800</u> | <u>601</u> | <u>121,288</u> | <u>125,292</u> |

9. Analysis of support costs

| | Analysis of support costs £ | Total 2023 £ | Total 2022 £ |
|------------------|-----------------------------------|-------------------------|-----------------|
| Governance costs | <u>601</u> | <u>601</u> | <u>601</u> |

10. Analysis of grants

| | 2023 £ | 2022 £ |
|-------------------------------|-------------------|--------------|
| Grants to institutions | | |
| Relief Of Poverty Grants | <u>4,800</u> | <u>7,272</u> |
| Total grants | <u>4,800</u> | <u>7,272</u> |

11. Net income

Net income is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|---------------------------------------|-------------------|---------------|
| Depreciation of tangible fixed assets | <u>12,383</u> | <u>12,497</u> |

12. Independent examination fees

| | 2023 £ | 2022 £ |
|--|-------------------|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>600</u> | <u>600</u> |

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 £ | 2022 £ |
|--------------------|-------------------|---------------|
| Wages and salaries | <u>53,822</u> | <u>53,676</u> |

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|----------------------------|-------------|-------------|
| Number of Rabbinical staff | <u>4</u> | <u>4</u> |

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

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

| | Freehold property £ | Fixtures and fittings £ | Equipment £ | Total £ |
|----------------------------|---------------------------|-------------------------------|----------------|----------------|
| Cost | | | | |
| At 1 January 2023 | 774,746 | 5,000 | 90,000 | 869,746 |
| Additions | <u>18,820</u> | <u>–</u> | <u>–</u> | <u>18,820</u> |
| At 31 December 2023 | <u>793,566</u> | <u>5,000</u> | <u>90,000</u> | <u>888,566</u> |
| Depreciation | | | | |
| At 1 January 2023 | 30,300 | 1,000 | 13,750 | 45,050 |
| Charge for the year | <u>7,633</u> | <u>250</u> | <u>4,500</u> | <u>12,383</u> |
| At 31 December 2023 | <u>37,933</u> | <u>1,250</u> | <u>18,250</u> | <u>57,433</u> |
| Carrying amount | | | | |
| At 31 December 2023 | <u>755,633</u> | <u>3,750</u> | <u>71,750</u> | <u>831,133</u> |
| At 31 December 2022 | <u>744,446</u> | <u>4,000</u> | <u>76,250</u> | <u>824,696</u> |

16. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|---------------|
| Accruals and deferred income | 600 | 2,980 |
| Other creditors | <u>3,455</u> | <u>19,861</u> |
| | <u>4,055</u> | <u>22,841</u> |

North Salford Synagogue

Notes to the Financial Statements (continued)

Year ended 31 December 2023

17. Analysis of charitable funds

Unrestricted funds

| | At 01 Jan 2023 £ | Income £ | Expenditure £ | At 31 Dec 2023 £ |
|---------------|------------------------|-------------|------------------|------------------------|
| General funds | 789,660 | 198,542 | (115,938) | 872,264 |

| | At 01 Jan 2022 £ | Income £ | Expenditure £ | At 31 Dec 2022 £ |
|---------------|------------------------|-------------|------------------|------------------------|
| General funds | 810,448 | 88,521 | (109,309) | 789,660 |

Restricted funds

| | At 01 Jan 2023 £ | Income £ | Expenditure £ | At 31 Dec 2023 £ |
|-------------------|------------------------|-------------|------------------|------------------------|
| Burial Board Fund | 39,304 | 10,233 | (5,350) | 44,187 |

| | At 01 Jan 2022 £ | Income £ | Expenditure £ | At 31 Dec 2022 £ |
|-------------------|------------------------|-------------|------------------|------------------------|
| Burial Board Fund | 17,111 | 38,176 | (15,983) | 39,304 |

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 831,133 | – | 831,133 |
| Current assets | 45,186 | 44,187 | 89,373 |
| Creditors less than 1 year | (4,055) | – | (4,055) |
| Net assets | 872,264 | 44,187 | 916,451 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 824,696 | – | 824,696 |
| Current assets | – | 39,304 | 39,304 |
| Creditors less than 1 year | (35,036) | – | (35,036) |
| Net assets | 789,660 | 39,304 | 828,964 |

North Salford Synagogue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

19. Burial ground

The charity owns part of the Rainsough burial ground but it is difficult to quantify the value of this land. There are estimated to be 105 plots available for burial at the year end.

20. Taxation

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