

# MS COMMUNITY TRUST

England & Wales · Charity number 1205755

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [14590511](#)

**Registered** 2023-11-16

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

## Contact

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**Address** 99a Leicester Road  
Salford  
M7 4GG

**Phone** 07494069934

**Email** [bhmshemen@gmail.com](mailto:bhmshemen@gmail.com)

## Activities

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**Objects:** (1) THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION IN PARTICULAR BUT NOT EXCLUSIVELY BY ESTABLISHING, MAINTAINING AND MANAGING A SYNAGOGUE IN GREATER MANCHESTER AS A PLACE OF WORSHIP, COMMUNAL PRAYER AND RELIGIOUS STUDY, AND BY PROVIDING FOR THE RELIGIOUS NEEDS, PASTORAL NEEDS AND WELFARE OF ITS MEMBERS AND OF OTHER MEMBERS OF THE JEWISH COMMUNITY.(2) TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF CHILDREN AND YOUNG PEOPLE, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

**Activities:** As detailed in charity objects

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-01-31	£39,030	£42,538	-	-

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## Trustees

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Name	Role	Appointed
Aron Iwanier	Chair	2023-02-17
Meir Kaufman		2023-02-20
Naftali Hamburger		2023-02-23

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**MS COMMUNITY TRUST**

England & Wales - Charity number 1205755

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# Accounts

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COMPANY REGISTRATION NUMBER: 14590511  
CHARITY REGISTRATION NUMBER: 1205755

**MS Community Trust**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 January 2025**

**HAFFNER HOFF LTD**

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

**MS Community Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 January 2025**

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# **MS Community Trust**

## **Company Limited by Guarantee**

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

**Year ended 31 January 2025**

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

#### **Reference and administrative details**

<b>Registered charity name</b>	MS Community Trust
<b>Charity registration number</b>	1205755
<b>Company registration number</b>	14590511
<b>Principal office and registered office</b>	99a Leicester Road Salford Manchester M7 4GG
<b>The trustees</b>	N Hamburger I Iwanier M Kaufman
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

# **MS Community Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 31 January 2025**

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

MS Community Trust is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 13 January 2023 as a company, and the company number is 14590511. It was registered as a charity on 16 November 2023 with a charity number being 1205755.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association 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 Mr A Iwanier 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 ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

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

# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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#### **Objectives and activities**

The objects of the charity are:

(1) The advancement of the Orthodox Jewish Religion in particular but not exclusively by establishing, maintaining and managing a synagogue in Greater Manchester as a place of worship, communal prayer and religious study, and by providing for the religious needs, pastoral needs and welfare of its members and of other members of the Jewish community.

(2) To advance in life and relieve the needs of children and young people, in particular but not exclusively by:

a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit 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 funded by donations and investment income. The charity gives out grants in line with the above objects.

There were no individual grants made during the year.

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.

#### **Strategic report**

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

# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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##### **Achievements and performance**

The charity received £39,030 (2024: £29,030) in donations and grants during the year of which £42,538 (2024: £25,111) was paid out by way of direct Synagogue costs, grants and support costs. The grants were made in line with the stated objects of the charity.

The charity has low governance costs comprising professional fees.

All other office costs are borne by a local benefactor, and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Grants over £1,000 made during the year to institutions are as detailed in the accounts.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net expenditure and net movement in funds for the year amounting to £3,508 (2024: £3,919), being £4,470 of net expenditure attributable to the restricted fund, and £962 of net income attributable to the unrestricted fund.

##### **Financial review**

###### **Reserves policy**

The unrestricted fund represents the unrestricted funds arising from past operating results.

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 roughly equal to the net current assets of the charity.

The trustees have considered the fair value of the investment property taking into account the loan to value of the properties as well as the nature and exposure of the syndicate properties. The trustees consider the holding value to be the fair value.

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves, represented by the net current assets of the charity stand at £582 (2024: £4,090), all of which are unrestricted.

Total funds held by the charity at the year-end were £582 (2024: £4,090), all of which are unrestricted.

# **MS Community Trust**

**Company Limited by Guarantee**

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

**Year ended 31 January 2025**

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The trustees' annual report and the strategic report were approved on 30 September 2025 and signed on behalf of the board of trustees by:

**I Iwanier**  
Trustee

# **MS Community Trust**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of MS Community Trust**

**Year ended 31 January 2025**

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I report to the trustees on my examination of the financial statements of MS Community Trust ('the charity') for the year ended 31 January 2025.

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

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

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

#### **Independent examiner's statement**

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

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

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

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

Independent Examiner

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

30 September 2025

# MS Community Trust

## Company Limited by Guarantee

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

Year ended 31 January 2025

		Year to 31 Jan 25			Period from 13 Jan 23 to 31 Jan 24
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	39,030	—	39,030	29,030
<b>Total income</b>		<u>39,030</u>	<u>—</u>	<u>39,030</u>	<u>29,030</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	38,068	4,470	42,538	25,111
<b>Total expenditure</b>		<u>38,068</u>	<u>4,470</u>	<u>42,538</u>	<u>25,111</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>962</u>	<u>(4,470)</u>	<u>(3,508)</u>	<u>3,919</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(380)	4,470	4,090	171
<b>Total funds carried forward</b>		<u>582</u>	<u>—</u>	<u>582</u>	<u>4,090</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 15 form part of these financial statements.

**MS Community Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 January 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		1,302	4,810
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>720</u>	<u>720</u>
<b>Net current assets</b>		<u>582</u>	<u>4,090</u>
<b>Total assets less current liabilities</b>		<u>582</u>	<u>4,090</u>
<b>Net assets</b>		<u><u>582</u></u>	<u><u>4,090</u></u>
<b>Funds of the charity</b>			
Restricted funds		–	4,470
Unrestricted funds		<u>582</u>	<u>(380)</u>
<b>Total charity funds</b>	<b>14</b>	<u><u>582</u></u>	<u><u>4,090</u></u>

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2025, and are signed on behalf of the board by:

**I Iwanier**  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

# MS Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 January 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 99a Leicester Road, Salford, Manchester, M7 4GG.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

##### Fund accounting

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

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

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

# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### 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.

# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

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.

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

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

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

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

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

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

#### **4. Limited by guarantee**

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

# MS Community Trust

## Company Limited by Guarantee

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

Year ended 31 January 2025

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	27,872	–	27,872
Membership	11,158	–	11,158
<b>Grants</b>			
Grants receivable	–	–	–
	<u>39,030</u>	<u>–</u>	<u>39,030</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	13,560	–	13,560
Membership	5,500	–	5,500
<b>Grants</b>			
Grants receivable	–	9,970	9,970
	<u>19,060</u>	<u>9,970</u>	<u>29,030</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct Synagogue costs	36,372	4,470	40,842
Support costs	1,696	–	1,696
	<u>38,068</u>	<u>4,470</u>	<u>42,538</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Synagogue costs	18,313	5,500	23,813
Support costs	1,298	–	1,298
	<u>19,611</u>	<u>5,500</u>	<u>25,111</u>

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# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Direct Synagogue costs	33,380	7,462	977	41,819	24,391
Governance costs	–	–	719	719	720
	<u>33,380</u>	<u>7,462</u>	<u>1,696</u>	<u>42,538</u>	<u>25,111</u>

#### 8. Analysis of support costs

	Analysis of support costs £	<b>Total 2025 £</b>	Total 2024 £
General office	977	977	578
Governance costs	719	719	720
	<u>1,696</u>	<u>1,696</u>	<u>1,298</u>

#### 9. Analysis of grants

	<b>Year to 31 Jan 25 £</b>	Period from 13 Jan 23 to 31 Jan 24 £
<b>Grants to institutions</b>		
Choimel Dalim	–	2,299
Grants under £1000	455	–
	<u>455</u>	<u>2,299</u>
<b>Grants to individuals</b>		
Grants Under £1000	7,007	–
Total grants	<u>7,462</u>	<u>2,299</u>

#### 10. Independent examination fees

	<b>Year to 31 Jan 25 £</b>	Period from 13 Jan 23 to 31 Jan 24 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>720</u>

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# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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##### 11. Staff costs

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

	Year to 31 Jan 25	Period from 13 Jan 23 to 31 Jan 24
	£	£
Wages and salaries	<u>7,689</u>	<u>6,746</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of Rabbinical staff	<u>1</u>	<u>1</u>

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

##### 12. Trustee remuneration and expenses

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

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

	2025 £	2024 £
Accruals and deferred income	<u>720</u>	<u>720</u>

##### 14. Analysis of charitable funds

###### Unrestricted funds

	At 01 Feb 2024	Income	Expenditure	At 31 Jan 2025
	£	£	£	£
General funds	<u>(380)</u>	<u>39,030</u>	<u>(38,068)</u>	<u>582</u>

  

	At 13 Jan 2023	Income	Expenditure	At 31 Jan 2024
	£	£	£	£
General funds	<u>171</u>	<u>19,060</u>	<u>(19,611)</u>	<u>(380)</u>

# MS Community Trust

## Company Limited by Guarantee

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

#### Year ended 31 January 2025

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#### 14. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 01 Feb 2024 £	Income £	Expenditure £	At 31 Jan 2025 £
Restricted fund - grants receivable	4,470	–	(4,470)	–

  

	At 13 Jan 2023 £	Income £	Expenditure £	At 31 Jan 2024 £
Restricted fund - grants receivable	–	9,970	(5,500)	4,470

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	1,302	–	1,302
Creditors less than 1 year	(720)	–	(720)
<b>Net assets</b>	<u>582</u>	<u>–</u>	<u>582</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	340	4,470	4,810
Creditors less than 1 year	(720)	–	(720)
<b>Net assets</b>	<u>(380)</u>	<u>4,470</u>	<u>4,090</u>

#### 16. Related parties

Mr A Iwanier is a director and trustee of MS Community Trust. During the year he donated £900 to the charity.

Mr M Kaufman is a director and trustee of MS Community Trust. During the year he donated £2,408 to the charity.

#### 17. Taxation

MS Community Trust 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.