

THE BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

England & Wales · Charity number 500074

Details

Status Registered

Legal form Other

Registered 1970-05-28

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

Contact

Address Apartment 3
300 Hale Road
Hale Barns
Altrincham
WA15 8SP

Phone 01619806439

Activities

Objects: TO PROVIDE FOR THE BURIAL OF DECEASED MEMBERS AND THEIR DECEASED RELATIVES IN ACCORDANCE WITH HALACHA AND TRADITION: TO MAINTAIN THE ALLOCATED AREAS OF THE CEMETERY AT URMSTON AND SOUTHERN CEMETERY BELONGING TO THE BOARD: TO ACQUIRE AND MAINTAIN SUCH OTHER BURIAL GROUND AS MAY BE NEEDED: TO ASSIST THE HEBRA OF EACH CONSTITUENT CONGREGATION: TO INTEREST ITSELF IN MATTERS OF JEWISH EDUCATION: TO CONSIDER APPEALS FROM JEWISH CHARITABLE, EDUCATIONAL, SOCIAL OR RELIGIOUS INSTITUTIONS AND IF THOUGHT DESIRABLE TO SUBSCRIBE TO THE SAME: TO ADMINISTER CHARITABLE OR OTHER FUNDS IN ACCORDANCE WITH THE PURPOSES FOR WHICH THEY ARE PROVIDED: GENERALLY TO DEAL WITH OR ACT IN ANY MATTER OR THING WHICH IN THE OPINION OF THE BOARD IS, OR WILL BE, IN THE INTEREST OR FOR THE WELFARE OF ITS CONSTITUENT CONGREGATION.

Activities: Operation of a Burial Board and distribution of surplus investment income to other charities.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** MANCHESTER AND DISTRICT
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£65,600	£51,816	-	-
2023-12-31	£106,959	£105,381	-	-
2022-12-31	£50,847	£51,057	-	-
2021-12-31	£52,813	£64,901	-	-
2020-12-31	£45,235	£83,102	-	-

Trustees

Name	Role	Appointed
MICHAEL SHERBOURNE	Chair	2013-04-08
ANTHONY JACK LEON		2011-09-03
RICHARD SIMON		

Accounts

Charity registration number 500074 (England and Wales)

**THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER
CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A J Leon R Simon M Sherbourne
Charity number (England and Wales)	500074
Principal address	Flat 3 300 Hale Road Hale Barns Cheshire WA15 8SP
Independent examiner	Royce Peeling Green Limited The Copper Room Deva City Office Park Trinity Way Manchester M3 7BG

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

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THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 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 Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The principal activities and objectives of the charity are the operation of a burial board for The Manchester Congregations of Spanish and Portuguese Jews and the distribution of surplus investment income to other charities.

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

Achievements and performance

The charity organised ten funerals in the year.

The cemetery at Urmston, which is owned by the charity, continued to be maintained.

Financial review

The results for the year are set out on page 4 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year, the charity has assets of £498,268 (2023: £496,132) and liabilities of £42,647 (2023: £54,295). The net assets of the charity have increased by £13,784.

Reserves policy

The charity aims to hold sufficient free reserves to cover operational expenses.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy

There are no restriction on the charity's power to invest. The investment strategy is set by the trustees. This policy is set within an overall policy of investing in low-risk investments.

Risk factors

The trustees consider that the major risk the charity faces is a loss of members within the Sha'are Hayim Congregation. The risk is mitigated by the close-knit nature of the community.

Plans for future periods

The Trustees will continue to manage the charity with the aim that it has sufficient reserves to fund future burials and maintenance.

Structure, governance and management

The Constituent Congregations biennially each appoint six elders to the Board, which also includes the Immediate Past President and Honorary Life Elders.

The Board elects from amongst its members five Executive Officers to administer the day-to-day affairs of the Board.

All significant investment or expenditure decisions are made by the Board.

**THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER
CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

A J Leon

R Simon

M Sherbourne

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



M Sherbourne

Trustee

Date: 29th October 2025

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

I report to the trustees on my examination of the financial statements of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews (the charity) for the year ended 31 December 2024.

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.

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.

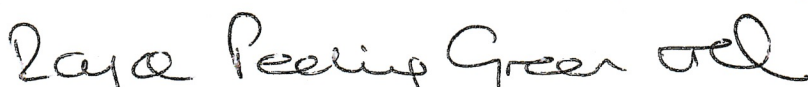
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Carolyn Dutton FCA

Royce Peeling Green Limited

The Copper Room

Deva City Office Park

Trinity Way

Manchester

M3 7BG

Date:29 OCTOBER 2025

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	2	4,512	9,023
Charitable activities	3	48,820	85,212
Investments	4	12,268	10,478
Other income	5	-	2,246
Total income		<u>65,600</u>	<u>106,959</u>
Expenditure on:			
Charitable activities	6	<u>51,816</u>	<u>105,381</u>
Total expenditure		<u>51,816</u>	<u>105,381</u>
Net income and movement in funds		<u>13,784</u>	<u>1,578</u>
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>441,837</u>	<u>440,259</u>
Fund balances at 31 December 2024		<u><u>455,621</u></u>	<u><u>441,837</u></u>

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

**THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER
CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS**

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Investments	11		15,850		15,850
Current assets					
Debtors	12	176,965		182,284	
Cash at bank and in hand		305,453		297,998	
		<u>482,418</u>		<u>480,282</u>	
Creditors: amounts falling due within one year	13	(3,370)		(12,318)	
Net current assets			479,048		467,964
Total assets less current liabilities			494,898		483,814
Deferred income	14		(39,277)		(41,977)
The funds of the charity					
Unrestricted funds	15		455,621		441,837
			<u>455,621</u>		<u>441,837</u>

The financial statements were approved by the trustees on 29.10.25



M Sherbourne
Trustee

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews is a unincorporated charity registered by trust deed.

The principal address of the charity is Flat 3, 300 Hale Road, Hale Barns, Cheshire, WA15 8SP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Legacies are recognised on receipt.

Income from investments is recognised in the financial year in which it is receivable.

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

1.6 Fixed asset investments

Fixed asset investments are held at cost.

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.

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.

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	4,512	9,023

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Burial Society		
Funeral Fees	48,820	85,212

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dividend income	1,585	1,585
Bank interest received	10,683	8,893
	<u>12,268</u>	<u>10,478</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Commission on memorials	-	2,246

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Funeral expenses	12,250	24,172
Prepaid funeral expenses released	4,769	7,335
Cemetery maintenance - Urmston	3,100	5,100
Cemetery maintenance - Southern	-	18,168
Other expenses	57	42
Insurance	582	571
Prepaid funeral plot provision	-	(734)
Postage	64	-
	<u>20,822</u>	<u>54,654</u>
Grant funding of activities (see note 7)	28,750	49,875
Share of support and governance costs		
Governance	2,244	852
	<u>51,816</u>	<u>105,381</u>
Analysis by fund		
Unrestricted funds	<u>51,816</u>	<u>105,381</u>

7 Grants payable

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Grants to institutions:		
Grants to connected charities	<u>28,750</u>	<u>49,875</u>
-		

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,800	852
- for other financial services	420	-
	<u>2,220</u>	<u>852</u>

9 Trustees

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

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024 & 31 December 2024	15,850
Carrying amount	
At 31 December 2024	15,850
At 31 December 2023	15,850

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	15,000	15,550
Prepayments and accrued income	161,965	166,734
	<u>176,965</u>	<u>182,284</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	4,512
Other creditors	-	5,804
Accruals	3,370	2,002
	<u>3,370</u>	<u>12,318</u>

14 Deferred income

	2024 £	2023 £
Other deferred income	39,277	41,977

Deferred income is included in the financial statements as follows:

THE CONJOINT BOARD OF ELDERS OF THE MANCHESTER CONGREGATIONS OF SPANISH AND PORTUGUESE JEWS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Deferred income (Continued)

	2024	2023
	£	£
Deferred income is included within:		
Shown as deferred income on the face of the balance sheet	39,277	41,977
Movements in the year:		
Deferred income at 1 January 2024	41,977	48,067
Released from previous periods	(2,700)	(6,090)
Deferred income at 31 December 2024	39,277	41,977

15 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 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Designated maintenance fund	50,000	-	(3,100)	3,100	50,000
General funds	391,837	65,600	(48,716)	(3,100)	405,621
	<u>441,837</u>	<u>65,600</u>	<u>(51,816)</u>	<u>-</u>	<u>455,621</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Designated maintenance fund	50,000	943	(23,268)	22,325	50,000
Unrestricted general	390,259	106,016	(82,113)	(22,325)	391,837
	<u>440,259</u>	<u>106,959</u>	<u>(105,381)</u>	<u>-</u>	<u>441,837</u>

Designated maintenance fund

Under the terms of an agreement dated 12 December 2000, as amended in August 2007, the Trustees agreed that a fund of £50,000 should be set aside to be used for the maintenance and upkeep of the graves and cemeteries.

16 Related party transactions

During the year the charity made donations totaling £28,750 (2023: £49,875) to The Sha'are Hayim Congregation, charity number 1067759, a connected charity.

Accounts

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2023

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
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The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

M Sherbourne
R Simon
A J Leon

Charity Number in England and Wales

500074

Principal Address

Flat 3, 300 Hale Road
Hale Barns
Cheshire
WA15 8SP
United Kingdom

Auditors

Langer & Co
Chartered Accountants and Statutory Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
United Kingdom

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

TRUSTEES' REPORT

for the financial year ended 31 December 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Mission, Objectives and Strategy

Objectives

The principal activities and objectives of the charity are the operation of a burial board for The Manchester Congregations of Spanish and Portuguese Jews and the distribution of surplus investment income to other charities.

Structure, Governance and Management

Structure

The Constituent Congregations biennially each appoint six elders to the Board, which also includes the immediate Past President and Honorary Life Elders.

The Board elects from amongst its members five Executive Officers to administer the day-to-day affairs of the Board.

All significant investment or expenditure decisions are made by the Board.

- Finance Committee

Finance Committee

M Sherbourne

A J Leon

E J Cohen

D Wolfson

R Simon

Review of Activities, Achievements and Performance

The Board organised funerals during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity organised eighteen funerals in the year.

The cemetery at Urmston, which is owned by the charity, continued to be maintained.

A contribution was made towards the maintenance of Southern Cemetery.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £496,132 (2022 - £492,964) and liabilities of £54,295 (2022 - £52,705). The net assets of the charity have increased by £1,578.

Reserves Position and Policy

The charity aims to hold sufficient free reserves to cover operational expenses.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
TRUSTEES' REPORT

for the financial year ended 31 December 2023

Investment policy and investment objectives.

There are no restrictions on the charity's power to invest. The investment strategy is set by the trustees. This policy is set within an overall policy of investing in low-risk investments.

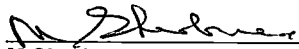
The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees consider that the major risk the charity faces is a loss of members within the Sha'are Hayim Congregation. This risk is mitigated by the close-knit nature of the community.

Plans For the Future

The Trustees will continue to manage the charity with the aim that it has sufficient reserves to fund future burials and maintenance.

Approved by the Board of Trustees on 27.9.24 and signed on its behalf by:



M Sherbourne
Trustee

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27.9.24 and signed on its behalf by:



M Sherbourne
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews ('the charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of trustees and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
 - investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, the Charity Commission and the charity's legal advisors; and

INDEPENDENT AUDITOR'S REPORT

to the Members of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

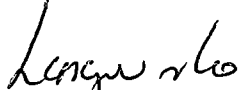
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



LANGER & CO
Chartered Accountants and Statutory Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
United Kingdom

27-9-24

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Income					
Donations and legacies	3.1	9,023	9,023	-	-
Charitable activities					
Burial Society	3.2	85,212	85,212	43,400	43,400
Investments	3.3	10,478	10,478	5,258	5,258
Other income	3.4	2,246	2,246	2,189	2,189
Total income		106,959	106,959	50,847	50,847
Expenditure					
Charitable activities	4.1	105,381	105,381	51,057	51,057
Net income/(expenditure)		1,578	1,578	(210)	(210)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		1,578	1,578	(210)	(210)
Reconciliation of funds:					
Total funds beginning of the year	12	440,259	440,259	440,469	440,469
Total funds at the end of the year		441,837	441,837	440,259	440,259

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

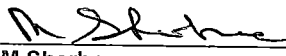
The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
BALANCE SHEET

as at 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Investments	7	15,850	15,850
Current Assets			
Debtors	8	182,284	186,174
Cash at bank and in hand		297,998	290,940
		480,282	477,114
Creditors: Amounts falling due within one year	9	(12,318)	(4,638)
Net Current Assets		467,964	472,476
Total Assets less Current Liabilities		483,814	488,326
Deferred income	10	(41,977)	(48,067)
Total Net Assets		441,837	440,259
Funds			
Designated funds (Unrestricted)		50,000	50,000
General fund (unrestricted)		391,837	390,259
Total funds	12	441,837	440,259

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27.9.24 and signed on its behalf by


 M Sherbourne
 Trustee

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews is a charity incorporated in the United Kingdom. The registered office of the charity is Flat 3, 300 Hale Road, Hale Barns, Cheshire, WA15 8SP, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

There are no restricted funds

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Endowment funds

There are no endowment funds

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

▪ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

▪ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Revenue grants and donations from non-public bodies	9,023	-	9,023	-
	=====	=====	=====	=====
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Burial Society: Funeral fees	85,212	-	85,212	43,400
	=====	=====	=====	=====

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

3.3	INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
	Dividend Income	1,585	-	1,585	1,585	
	Bank interest received	8,893	-	8,893	3,673	
		<u>10,478</u>	<u>-</u>	<u>10,478</u>	<u>5,258</u>	
3.4	OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
	Commission on memorials	2,246	-	2,246	2,189	
		<u>2,246</u>	<u>-</u>	<u>2,246</u>	<u>2,189</u>	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Funeral expenses	24,172	-	-	24,172	13,350
	Prepaid funeral expenses released	7,335	-	-	7,335	3,531
	Cemetery maintenance - Urmston	5,100	-	-	5,100	2,300
	Cemetery maintenance - Southern	18,168	-	-	18,168	649
	Other expenses	42	-	-	42	200
	Insurance	571	-	-	571	552
	Prepaid funeral plot provision	(734)	-	-	(734)	(353)
	Grants to organisations (Note 13)	49,875	-	-	49,875	30,000
	Governance Costs (Note 4.2)	-	852	-	852	828
		<u>104,529</u>	<u>852</u>	<u>-</u>	<u>105,381</u>	<u>51,057</u>
4.2	GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Charitable activities - governance costs	-	852	-	852	828
		<u>-</u>	<u>852</u>	<u>-</u>	<u>852</u>	<u>828</u>
5.	NET INCOME			2023 £	2022 £	
	Net Income is stated after charging/(crediting):					
	Auditor's remuneration:					
	- audit services			852	828	
				<u>852</u>	<u>828</u>	
6.	INVESTMENT AND OTHER INCOME			2023 £	2022 £	
	Commission received as investment and other income			2,246	2,189	
	Bank interest			8,893	3,673	
	Investment income			1,585	1,585	
				<u>12,724</u>	<u>7,447</u>	

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

7. INVESTMENTS

	Other investments	Total
	£	£
Investments Cost		
At 31 December 2023	15,850	15,850
Net book value		
At 31 December 2023	<u>15,850</u>	<u>15,850</u>
At 31 December 2022	<u>15,850</u>	<u>15,850</u>

8. DEBTORS

	2023 £	2022 £
Trade debtors	15,550	16,775
Prepayments and accrued income	166,734	169,399
	<u>182,284</u>	<u>186,174</u>

9. CREDITORS

Amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	5,804	3,550
Trade creditors	4,512	-
Accruals and deferred income	2,002	1,088
	<u>12,318</u>	<u>4,638</u>

10. DEFERRED INCOME

	2023 £	2022 £
At 1 January 2023	48,067	48,179
Decrease in financial year	(6,090)	(112)
At 31 December 2023	<u>41,977</u>	<u>48,067</u>

Deferred income is prepaid funeral fees. Prepaid funeral fees comprises fully prepaid funeral fees, deposits and purchased burial plots.

11. RESERVES

	2023 £	2022 £
At the beginning of the year	440,259	440,469
Surplus/(Deficit) for the financial year	1,578	(210)
At the end of the year	<u>441,837</u>	<u>440,259</u>

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

12. FUNDS	Unrestricted Funds	Total Funds
12.1 RECONCILIATION OF MOVEMENT IN FUNDS	£	£
At 1 January 2022	440,469	440,469
Movement during the financial year	(210)	(210)
At 31 December 2022	440,259	440,259
Movement during the financial year	1,578	1,278
At 31 December 2023	<u>441,837</u>	<u>441,537</u>

12.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2023 £
Unrestricted funds					
Designated Maintenance Fund	50,000	943	23,268	22,325	50,000
Unrestricted General	390,259	106,016	82,113	(22,325)	391,837
	<u>440,259</u>	<u>106,959</u>	<u>(105,381)</u>	<u>-</u>	<u>441,837</u>
Total funds	<u>440,259</u>	<u>106,959</u>	<u>105,381</u>	<u>-</u>	<u>441,837</u>

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

Designated Maintenance Fund. Under the terms of an agreement dated 12 December 2000 as amended in August 2007 the Trustees agreed that a fund of £50,000 should be set aside and the income and capital designated to be used for the maintenance and upkeep of the graves and cemeteries.

12.3 ANALYSIS OF NET ASSETS BY FUND	Financial fixed assets £	Current assets £	Current liabilities £	Long-term deferred income £	Total £
Unrestricted designated funds	-	50,000	-	-	50,000
Unrestricted general funds	15,850	424,478	(6,514)	(41,977)	391,837
	<u>15,850</u>	<u>474,478</u>	<u>(6,514)</u>	<u>(41,977)</u>	<u>441,837</u>
	<u>15,850</u>	<u>474,478</u>	<u>(6,514)</u>	<u>(41,977)</u>	<u>441,837</u>

13. RELATED PARTY TRANSACTIONS

During the year the Board made donations totalling £49,875 (2022 £30,000) to the Sephardi Congregation of South Manchester (known as the Sha'are Hayim Congregation), charity number 1067759.

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Accounts

The Charity Registration Number is :- 500074

The Conjoint Board of Elders of the Manchester Congregations of
Spanish and Portuguese Jews

Report and Accounts

31 December 2022

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Pc
Report and accounts for the year ended 31 December 2022**

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<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Movements in funds	10
Balance sheet	11
Notes to the accounts	13

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2022**

The Trustees present their Report and Accounts for the year ended 31 December 2022.
Reference and administrative details

The charity name.

The legal name of the charity is:- The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 500074.
The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews is an unincorporated association. The constituent congregations are:

Manchester Congregation of Spanish & Portuguese Jews (Sha'are Tefillah) Sephardi Congregation of South Manchester (Sha'are Hayim)

The Board was formed under a trust deed dated 23rd November 1913. The trust deed has been revised several times since formation and the current governing document of the Board is a trust deed dated 2nd December 2008.

The trustees are all individuals.

The principal operating address of the charity is:-

Flat 3, 300 Hale Road
Hale Barns, Cheshire
WA15 8SP

The Trustees who served during the year and were in office on the date the report was approved were:-

M Sherbourne - President & Treasurer
R Simon - Vice President
A J Leon - Secretary

Finance Committee

M Sherbourne
A J Leon
E J Cohen
D Wolfson
R Simon
V Labaton - until death 20/2/22

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2022**

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal activities and objectives of the charity are the operation of a burial board for The Manchester Congregations of Spanish and Portuguese Jews and the distribution of surplus investment income to other charities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Board organised funerals during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity organised eleven funerals in the year.

The cemetery at Urmston, which is owned by the charity, continued to be maintained.

A contribution was made towards the maintenance of Southern Cemetery.

Structure, governance and management of the charity

The charity's organisational structure.

The Constituent Congregations biennially each appoint six elders to the Board, which also includes the immediate Past President and Honorary Life Elders.

The Board elects from amongst its members five Executive Officers to administer the day-to-day affairs of the Board.

All significant investment or expenditure decisions are made by the Board.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2022

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	(210)	(12,088)
Unrestricted Revenue Funds available for the general purposes of the charity	390,259	390,469
Designated Revenue Funds	50,000	50,000
Total Unrestricted Funds	440,259	440,469
Total Funds	440,259	440,469

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The 10% provision made against purchased burial plots due to the trustees decision on access and usability has been maintained.

Policies on reserves.

The charity aims to hold sufficient free reserves to cover operational expenses.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

There are no restrictions on the charity's power to invest. The investment strategy is set by the trustees. This policy is set within an overall policy of investing in low risk investments.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees consider that the major risk the charity faces is a loss of members within the Sha'are Hayim Congregation. This risk is mitigated by the close-knit nature of the community.

Plans For the Future

The Trustees will continue to manage the charity with the aim that it has sufficient reserves to fund future burials and maintenance.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2022

Details of The Auditor

Langer & Co
Chartered Accountant & Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

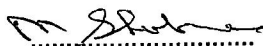
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2022

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 2nd August 2023



M Sherbourne
Trustee

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Independent auditors' report to the trustees of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Opinion

We have audited the financial statements of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- remuneration policies, key drivers for remuneration and bonus levels; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team have experience of working with charities and this experience was relevant to the discussion about where fraud risks may arise.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the UK Charities Act, FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and Charities SORP(FRS102).

Identifying and assessing potential risks related to irregularities

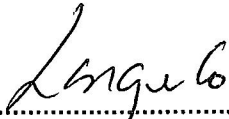
As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
 - Enquiring of management concerning actual and potential litigation and claims;
 - Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
 - Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities including Charity Commission and HMRC ;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Langer & Co

**Chartered Accountant and
Statutory Auditor**



Date

**8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY**

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Charitable activities	A2	43,400	-	43,400	46,350
Investments	A4	5,258	-	5,258	4,783
Other	A5	2,189	-	2,189	1,680
Total income	A	<u>50,847</u>	<u>-</u>	<u>50,847</u>	<u>52,813</u>
Expenditure on:					
Charitable activities	B2	51,057	-	51,057	64,901
Total expenditure	B	<u>51,057</u>	<u>-</u>	<u>51,057</u>	<u>64,901</u>
Net income for the year		<u>(210)</u>	<u>-</u>	<u>(210)</u>	<u>(12,088)</u>
Net income after transfers	A-B-C	<u>(210)</u>	<u>-</u>	<u>(210)</u>	<u>(12,088)</u>
Net movement in funds		<u>(210)</u>	<u>-</u>	<u>(210)</u>	<u>(12,088)</u>
Reconciliation of funds:-	E				
Total funds brought forward		440,469	-	440,469	452,557
Total funds carried forward		<u>440,259</u>	<u>-</u>	<u>440,259</u>	<u>440,469</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 20 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Statement of Financial Activities for the year ended 31 December 2022

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(210)	(12,088)
Net resources available to fund charitable activities	<u>(210)</u>	<u>(12,088)</u>

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	440,469	-	440,469	452,557
Recognised gains and losses before transfers	<u>(210)</u>	<u>-</u>	<u>(210)</u>	<u>(12,088)</u>
	440,259	-	440,259	440,469
Closing revenue funds	<u>440,259</u>	<u>-</u>	<u>440,259</u>	<u>440,469</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 January	50,000	50,000
At 31 December	<u>50,000</u>	<u>50,000</u>

The purposes for which these funds have been designated are described in Note 17 to the accounts.

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	390,259	-	390,259	390,469
Revenue designated funds	50,000	-	50,000	50,000
Total funds	<u>440,259</u>	<u>-</u>	<u>440,259</u>	<u>440,469</u>

The notes attached on pages 13 to 20 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Balance Sheet as at 31 December 2022

	Notes	SORP Ref	2022 £	2021 £
Fixed assets		A		
Investments held as fixed assets	8	A4	15,850	15,850
Current assets		B		
Debtors	9	B2	186,174	179,080
Cash at bank and in hand		B4	287,390	294,729
Total current assets			<u>473,564</u>	<u>473,809</u>
Creditors: amounts falling due within one year	10	C1	<u>(1,088)</u>	<u>(1,011)</u>
Net current assets			472,476	472,798
			<u>488,326</u>	<u>488,648</u>
Net assets				
Creditors: amounts falling due after more than one year	11	C2	(48,067)	(48,179)
The total net assets of the charity			<u>440,259</u>	<u>440,469</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	390,259	390,469
			390,259	390,469

Designated Funds

Designated Revenue Funds	14	D3	50,000	50,000
			<u>50,000</u>	<u>50,000</u>

Total charity funds

			<u>440,259</u>	<u>440,469</u>
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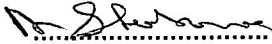
The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 8.

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese
Jews - Balance Sheet as at 31 December 2022**

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



M Sherbourne

Trustee

Approved by the board of trustees on ... *2nd August 2023*

The notes attached on pages 13 to 20 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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), Charities SORP(FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is Flat 3, 300 Hale Road, Hale Barns, Cheshire, WA15 8SP.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from funeral fees is included in the year in which it is receivable. Deposits received in advance are deferred and included in Current Liabilities.

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual 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.

The Board have for many years had a policy of reserving blocks of Southern Cemetery for exclusive use by prepaying all the burial expenses chargeable by Manchester City Council on those blocks. These prepayments are included in current assets and the appropriate expenditure is expensed when the plots are used.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2022

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Auditors' remuneration	<u>828</u>	<u>816</u>

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2022

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Prepaid funeral fees	48,179	(3,112)	3,000	48,067
Total	<u>48,179</u>	<u>(3,112)</u>	<u>3,000</u>	<u>48,067</u>

			2022 £	2021 £
These deferrals are included in creditors			<u>48,067</u>	<u>48,179</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Prepaid funeral fees	51,429	(4,450)	1,200	48,179
Total	<u>51,429</u>	<u>(4,450)</u>	<u>1,200</u>	<u>48,179</u>

			2021 £	2020 £
These deferrals are included in creditors			<u>48,179</u>	<u>51,429</u>

Prepaid funeral fees comprises fully prepaid funeral fees, deposits and purchased burial plots.

8 Investments held as fixed assets

	Other Classes of Investment	Total
	£	£
Carrying values of investments		
At 1 January 2022	15,850	15,850
At 31 December 2022	<u>15,850</u>	<u>15,850</u>

Analysis between fair value and historical cost

Analysis of Other Classes of Investment

	Included at fair value	Total
	£	£
Other investments		
At 1 January 2022	15,850	15,850
At 31 December 2022	<u>15,850</u>	<u>15,850</u>

Summary of other classes of investments at 31 December 2022

Other investments	15,850	15,850
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The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2022

9 Debtors

	2022	2021
	£	£
Trade debtors	16,775	7,700
Prepayments and accrued income	169,399	171,380
	<u>186,174</u>	<u>179,080</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,088	1,011
	<u>1,088</u>	<u>1,011</u>

11 Creditors: amounts falling due after one year

	2022	2021
	£	£
Deferred Income - Unrestricted & designated funds	48,067	48,179
	<u>48,067</u>	<u>48,179</u>

12 Related party transactions

During the year the Board made donations totalling £30,000 (2021 £45,000) to the Sephardi Congregation of South Manchester (known as the Sha'are Hayim Congregation), charity number 1067759.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
<i>Fixed asset investments</i>	15,850	-	-	15,850
Current Assets	423,564	50,000	-	473,564
Current Liabilities	(1,088)	-	-	(1,088)
Long Term Liabilities	(48,067)	-	-	(48,067)
	<u>390,259</u>	<u>50,000</u>	<u>-</u>	<u>440,259</u>

At 1 January 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	15,850	-	-	15,850
Current Assets	423,809	50,000	-	473,809
Current Liabilities	(1,011)	-	-	(1,011)
Long Term Liabilities	(48,179)	-	-	(48,179)
	<u>390,469</u>	<u>50,000</u>	<u>-</u>	<u>440,469</u>

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2022

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 15 £	See Note 16 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	390,469	2,327	(2,537)	390,259
Designated Revenue Funds	50,000	(2,537)	2,537	50,000
Total unrestricted and designated funds	440,469	(210)	-	440,259
Total charity funds	440,469	(210)	-	440,259

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	50,435	(48,108)	-	2,327
Designated Revenue Funds	412	(2,949)	-	(2,537)
	50,847	(51,057)	-	(210)

16 Details of transfers between funds in the year as shown in Note 14

<i>The transfers shown in note 14 above are:-</i>	2022
	£
To/(from) Unrestricted Revenue Funds	(2,537)
To/(from) Designated Revenue Funds	2,537
Net transfers	-

17 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

Designated Maintenance Fund. Under the terms of an agreement dated 12 December 2000 as amended in August 2007 the Trustees agreed that a fund of £50,000 should be set aside and the income and capital designated to be used for the maintenance and upkeep of the graves and cemeteries.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP (FRS102)

This analysis is classified by conventional nominal descriptions and not by activity.

18 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Funeral Fees	43,400	-	43,400	46,350
Total Primary purpose and ancillary trading	43,400	-	43,400	46,350

All the income in the prior year was unrestricted

19 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	43,400	-	43,400	46,350
Total from charitable activities A2	43,400	-	43,400	46,350

All the income in the prior year was unrestricted

20 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Dividend Income	1,585	-	1,585	1,585
Bank Interest Receivable	3,673	-	3,673	3,198
Total investment income A4	5,258	-	5,258	4,783

All the income in the prior year was unrestricted

21 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Commission on memorials	2,189	-	2,189	1,680
Total other income A5	2,189	-	2,189	1,680

All the income in the prior year was unrestricted

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP (FRS102)

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Funeral expenses	13,350	-	13,350	12,250
Prepaid funeral expenses released	3,531	-	3,531	3,804
Cemetery maintenance - Urmston	2,300	-	2,300	2,260
Cemetery maintenance - Southern	649	-	649	533
Other expenses	200	-	200	67
Insurance	552	-	552	551
Prepaid funeral plot provision	(353)	-	(353)	(380)
Prepaid funeral plot restatement	-	-	-	-
Total direct spending	20,229	-	20,229	19,085

23 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Grants made to organisations	30,000	-	30,000	45,000
Total grantmaking costs	30,000	-	30,000	45,000

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2022	2022	2022
	£	£	£
The Sephardi Congregation of South Manchester	30,000	-	30,000
	30,000	-	30,000

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2021	2021	2021
	£	£	£
The Sephardi Congregation of South Manchester	45,000	-	45,000
	45,000	-	45,000

During the year the Board made a grant in line with its charitable objects.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP (FRS102)

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Auditor's fees	828	-	828	816
Total Governance costs	828	-	828	816

25 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	20,229	-	20,229	19,085
Total grantmaking costs	B2c	30,000	-	30,000	45,000
Total Governance costs	B2e	828	-	828	816
Total charitable expenditure	B2	51,057	-	51,057	64,901

All the expenditure in the prior year was unrestricted.

Accounts

The Charity Registration Number is :- 500074

The Conjoint Board of Elders of the Manchester Congregations of
Spanish and Portuguese Jews

Report and Accounts

31 December 2021

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Po
Report and accounts for the year ended 31 December 2021**

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The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 500074.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews is an unincorporated association. The constituent congregations are:

Manchester Congregation of Spanish & Portuguese Jews (Sha'are Tefillah) Sephardi Congregation of South Manchester (Sha'are Hayim)

The Board was formed under a trust deed dated 23rd November 1913. The trust deed has been revised several times since formation and the current governing document of the Board is a trust deed dated 2nd December 2008.

The trustees are all individuals.

The principal operating address of the charity is:-

Flat 3, 300 Hale Road
Hale Barns, Cheshire
WA15 8SP

The Trustees who served during the year and were in office on the date the report was approved were:-

M Sherbourne - President & Treasurer
R Simon - Vice President
A J Leon - Secretary

Finance Committee

M Sherbourne
A J Leon
E J Cohen
D Wolfson
R Simon
V Labaton

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2021**

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal activities and objectives of the charity are the operation of a burial board for The Manchester Congregations of Spanish and Portuguese Jews and the distribution of surplus investment income to other charities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Board organised funerals during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity organised eleven funerals in the year.

The cemetery at Urmston, which is owned by the charity, continued to be maintained.

A contribution was made towards the maintenance of Southern Cemetery.

Structure, governance and management of the charity

The charity's organisational structure.

The Constituent Congregations biennially each appoint six elders to the Board, which also includes the immediate Past President and Honorary Life Elders.

The Board elects from amongst its members five Executive Officers to administer the day-to-day affairs of the Board.

All significant investment or expenditure decisions are made by the Board.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2021

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	<u>(12,088)</u>	<u>(37,867)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	388,035	402,557
Designated Revenue Funds	52,434	50,000
Total Unrestricted Funds	<u>440,469</u>	<u>452,557</u>
Total Funds	<u>440,469</u>	<u>452,557</u>

Financial review of the position at the reporting date, 31 December 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The 10% provision made against purchased burial plots due to the trustees decision on access and usability has been maintained.

Policies on reserves.

The charity aims to hold sufficient free reserves to cover operational expenses.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

There are no restrictions on the charity's power to invest. The investment strategy is set by the trustees. This policy is set within an overall policy of investing in low risk investments.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees consider that the major risk the charity faces is a loss of members within the Sha'are Hayim Congregation. This risk is mitigated by the close-knit nature of the community.

Plans For the Future

The Trustees will continue to manage the charity with the aim that it has sufficient reserves to fund future burials and maintenance.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2021

Details of The Auditor

Langer & Co
Chartered Accountant & Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

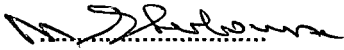
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2021

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9 August 2022



M Sherbourne
Trustee

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Independent auditors' report to the trustees of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Opinion

We have audited the financial statements of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- remuneration policies, key drivers for remuneration and bonus levels; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team have experience of working with charities and this experience was relevant to the discussion about where fraud risks may arise.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the UK Charities Act, FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and Charities SORP(FRS102).

Identifying and assessing potential risks related to irregularities

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

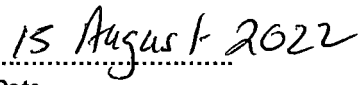
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
 - Enquiring of management concerning actual and potential litigation and claims;
 - Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
 - Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities including Charity Commission and HMRC ;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.


.....
Langer & Co

**Chartered Accountant and
Statutory Auditor**


.....
Date

**8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY**

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities for the year ended 31 December 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Charitable activities	A2	46,350	-	46,350	37,596
Investments	A4	4,783	-	4,783	5,758
Other	A5	1,680	-	1,680	1,881
Total income	A	52,813	-	52,813	45,235
Expenditure on:					
Charitable activities	B2	64,901	-	64,901	83,102
Total expenditure	B	64,901	-	64,901	83,102
Net income for the year		(12,088)	-	(12,088)	(37,867)
Net income after transfers	A-B-C	(12,088)	-	(12,088)	(37,867)
Net movement in funds		(12,088)	-	(12,088)	(37,867)
Reconciliation of funds:-					
	E				
Total funds brought forward		452,557	-	452,557	490,424
Total funds carried forward		440,469	-	440,469	452,557

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 20 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Statement of Financial Activities for the year ended 31 December 2021

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(12,088)	(37,867)
Net resources available to fund charitable activities	<u>(12,088)</u>	<u>(37,867)</u>

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	452,557	-	452,557	490,424
Recognised gains and losses before transfers	<u>(12,088)</u>	<u>-</u>	<u>(12,088)</u>	<u>(37,867)</u>
	440,469	-	440,469	452,557
Closing revenue funds	<u>440,469</u>	<u>-</u>	<u>440,469</u>	<u>452,557</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 January	50,000	50,000
At 31 December	<u>50,000</u>	<u>50,000</u>

The purposes for which these funds have been designated are described in Note 17 to the accounts.

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	390,469	-	390,469	402,557
Revenue designated funds	50,000	-	50,000	50,000
Total funds	<u>440,469</u>	<u>-</u>	<u>440,469</u>	<u>452,557</u>

The notes attached on pages 13 to 20 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Balance Sheet as at 31 December 2021

	Notes	SORP Ref	2021 £	2020 £
Fixed assets				
		A		
Investments held as fixed assets	8	A4	15,850	15,850
Current assets				
		B		
Debtors	9	B2	179,080	185,389
Cash at bank and in hand		B4	294,729	304,551
Total current assets			<u>473,809</u>	<u>489,940</u>
Creditors: amounts falling due within one year	10	C1	<u>(1,011)</u>	<u>(1,804)</u>
Net current assets			472,798	488,136
			<u>488,648</u>	<u>503,986</u>
Net assets				
Creditors: amounts falling due after more than one year	11	C2	(48,179)	(51,429)
The total net assets of the charity			<u>440,469</u>	<u>452,557</u>
 The total net assets of the charity are funded by the funds of the charity, as follows:-				
Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	390,469	402,557
			390,469	402,557
Designated Funds				
Designated Revenue Funds	14	D3	50,000	50,000
			<u>50,000</u>	<u>50,000</u>
Total charity funds			<u>440,469</u>	<u>452,557</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 8.

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese
Jews - Balance Sheet as at 31 December 2021**

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



M Sherbourne

Trustee

Approved by the board of trustees on

The notes attached on pages 13 to 20 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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), Charities SORP(FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is Flat 3, 300 Hale Road, Hale Barns, Cheshire, WA15 8SP.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from funeral fees is included in the year in which it is receivable. Deposits received in advance are deferred and included in Current Liabilities.

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual 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.

The Board have for many years had a policy of reserving blocks of Southern Cemetery for exclusive use by prepaying all the burial expenses chargeable by Manchester City Council on those blocks. These prepayments are included in current assets and the appropriate expenditure is expensed when the plots are used.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2021

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Auditors' remuneration	<u>816</u>	<u>804</u>

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2021

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Prepaid funeral fees	51,429	(4,450)	1,200	48,179
Total	51,429	(4,450)	1,200	48,179
			2021	2020
			£	£
These deferrals are included in creditors			48,179	51,429
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Prepaid funeral fees	52,779	(2,550)	1,200	51,429
Total	52,779	(2,550)	1,200	51,429
			2020	2019
			£	£
These deferrals are included in creditors			51,429	52,779

Prepaid funeral fees comprises fully prepaid funeral fees, desposits and purchased burial plots.

8 Investments held as fixed assets

	Other Classes of Investment	Total
	£	£
Carrying values of investments		
At 1 January 2021	15,850	15,850
At 31 December 2021	15,850	15,850
Analysis between fair value and historical cost		
Analysis of Other Classes of Investment		
	Included at fair value	Total
	£	£
Other investments		
At 1 January 2021	15,850	15,850
At 31 December 2021	15,850	15,850
Summary of other classes of investments at 31 December 2021		
Other investments	15,850	15,850

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2021

9 Debtors

	2021	2020
	£	£
Trade debtors	7,700	9,600
Prepayments and accrued income	171,380	175,789
	179,080	185,389

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,011	1,804
	1,011	1,804

11 Creditors: amounts falling due after one year

	2021	2020
	£	£
Deferred Income - Unrestricted & designated funds	48,179	51,429
	48,179	51,429

12 Related party transactions

During the year the Board made donations totalling £45,000 (2020 £56,740) to the Sephardi Congregation of South Manchester (known as the Sha'are Hayim Congregation), charity number 1067759, a charity on which AJ Leon is a trustee and R Simon is a member of the Management Committee.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
<i>Fixed asset investments</i>	15,850	-	-	15,850
Current Assets	423,809	50,000	-	473,809
Current Liabilities	(1,011)	-	-	(1,011)
Long Term Liabilities	(48,179)	-	-	(48,179)
	390,469	50,000	-	440,469

At 1 January 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	15,850	-	-	15,850
Current Assets	439,940	50,000	-	489,940
Current Liabilities	(1,804)	-	-	(1,804)
Long Term Liabilities	(51,429)	-	-	(51,429)
	402,557	50,000	-	452,557

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2021

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 15 £	See Note 16 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	402,557	(9,654)	(2,434)	390,469
Designated Revenue Funds	50,000	(2,434)	2,434	50,000
Total unrestricted and designated funds	452,557	(12,088)	-	440,469
Total charity funds	452,557	(12,088)	-	440,469

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2021	Expenditure 2021	Other Gains & Losses 2021	Movement in funds 2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	52,454	(62,108)	-	(9,654)
Designated Revenue Funds	359	(2,793)	-	(2,434)
	52,813	(64,901)	-	(12,088)

16 Details of transfers between funds in the year as shown in Note 14

The transfers shown in note 14 above are:-

	2021 £
To/(from) Unrestricted Revenue Funds	(2,434)
To/(from) Designated Revenue Funds	2,434
Net transfers	-

17 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	Designated Maintenance Fund. Under the terms of an agreement dated 12 December 2000 as amended in August 2007 the Trustees agreed that a fund of £50,000 should be set aside and the income and capital designated to be used for the maintenance and upkeep of the graves and cemeteries.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP (FRS102)

This analysis is classified by conventional nominal descriptions and not by activity.

18 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Funeral Fees	46,350	-	46,350	37,596
Total Primary purpose and ancillary trading	46,350	-	46,350	37,596

All the income in the prior year was unrestricted

19 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	46,350	-	46,350	37,596
Total from charitable activities A2	46,350	-	46,350	37,596

All the income in the prior year was unrestricted

20 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Dividend Income	1,585	-	1,585	1,585
Bank Interest Receivable	3,198	-	3,198	4,173
Total investment income A4	4,783	-	4,783	5,758

All the income in the prior year was unrestricted

21 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Commission on memorials	1,680	-	1,680	1,881
Total other income A5	1,680	-	1,680	1,881

All the income in the prior year was unrestricted

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP (FRS102)

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Funeral expenses	12,250	-	12,250	10,270
Prepaid funeral expenses released	3,804	-	3,804	4,384
Cemetery maintenance - Urmston	2,260	-	2,260	2,380
Cemetery maintenance - Southern	533	-	533	197
Other expenses	67	-	67	164
Insurance	551	-	551	434
Prepaid funeral plot provision	(380)	-	(380)	16,804
Prepaid funeral plot restatement	-	-	-	(9,075)
Total direct spending	19,085	-	19,085	25,558

23 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants made to organisations	45,000	-	45,000	56,740
Total grantmaking costs	45,000	-	45,000	56,740

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2021	2021	2021
	£	£	£
The Sephardi Congregation of South Manchester	45,000	-	45,000
	45,000	-	45,000

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2020	2020	2020
	£	£	£
The Sephardi Congregation of South Manchester	56,740	-	56,740
	56,740	-	56,740

During the year the Board made a grant in line with its charitable objects.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP (FRS102)

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Auditor's fees	816	-	816	804
Total Governance costs	816	-	816	804

25 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending B2a	19,085	-	19,085	25,558
Total grantmaking costs B2c	45,000	-	45,000	56,740
Total Governance costs B2e	816	-	816	804
Total charitable expenditure B2	64,901	-	64,901	83,102

All the expenditure in the prior year was unrestricted.

Accounts

SIGN & RETURN

The Charity Registration Number is :- 500074

**The Conjoint Board of Elders of the Manchester Congregations of
Spanish and Portuguese Jews**

Report and Accounts

31 December 2020

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Pc
Report and accounts for the year ended 31 December 2020

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The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 500074.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews is an unincorporated association. The constituent congregations are:

Manchester Congregation of Spanish & Portuguese Jews (Sha'are Tefillah) Sephardi Congregation of South Manchester (Sha'are Hayim)

The Board was formed under a trust deed dated 23rd November 1913. The trust deed has been revised several times since formation and the current governing document of the Board is a trust deed dated 2nd December 2008.

The trustees are all individuals.

The principal operating address of the charity is:-

Flat 3, 300 Hale Road
Hale Barns, Cheshire
WA15 8SP

The Trustees who served during the year and were in office on the date the report was approved were:-

M Sherbourne - President & Treasurer
R Simon - Vice President
A J Leon - Secretary

Finance Committee

M Sherbourne
A J Leon
E J Cohen
D Wolfson
R Simon
V Labaton

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews
Trustees' Annual Report for the year ended 31 December 2020**

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal activities and objectives of the charity are the operation of a burial board for The Manchester Congregations of Spanish and Portuguese Jews and the distribution of surplus investment income to other charities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Board organised funerals during the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity organised twelve funerals in the year.

The cemetery at Urmston, which is owned by the charity, continued to be maintained.

A contribution was made towards the maintenance of Southern Cemetery.

Structure, governance and management of the charity

The charity's organisational structure.

The Constituent Congregations biennially each appoint six elders to the Board, which also includes the immediate Past President and Honorary Life Elders.

The Board elects from amongst its members five Executive Officers to administer the day-to-day affairs of the Board.

All significant investment or expenditure decisions are made by the Board.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2020

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	<u>(37,867)</u>	<u>7,830</u>
Unrestricted Revenue Funds available for the general purposes of the charity	400,568	440,424
Designated Revenue Funds	<u>51,989</u>	<u>50,000</u>
Total Unrestricted Funds	<u>452,557</u>	<u>490,424</u>
Total Funds	<u>452,557</u>	<u>490,424</u>

Financial review of the position at the reporting date, 31 December 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The 10% provision made against purchased burial plots due to the trustees decision on access and usability has been maintained.

Policies on reserves.

The charity aims to hold sufficient free reserves to cover operational expenses.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

There are no restrictions on the charity's power to invest. The investment strategy is set by the trustees. This policy is set within an overall policy of investing in low risk investments.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees consider that the major risk the charity faces is a loss of members within the Sha'are Hayim Congregation. This risk is mitigated by the close-knit nature of the community.

Plans For the Future

The Trustees will continue to manage the charity with the aim that it has sufficient reserves to fund future burials and maintenance.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2020

Details of The Auditor

Langer & Co
Chartered Accountant & Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

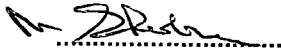
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Trustees' Annual Report for the year ended 31 December 2020

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29. 1. 21



M Sherbourne
Trustee

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Independent auditors' report to the trustees of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Opinion

We have audited the financial statements of The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



.....
Langer & Co

**Chartered Accountant and
Statutory Auditor**

19 August 2021

.....
Date

**8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY**

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income & Endowments from:					
Charitable activities	A2	37,596	-	37,596	50,208
Investments	A4	5,758	-	5,758	6,018
Other	A5	1,881	-	1,881	2,629
Total income	A	45,235	-	45,235	58,855
Expenditure on:					
Charitable activities	B2	83,102	-	83,102	51,025
Total expenditure	B	83,102	-	83,102	51,025
Net income for the year		(37,867)	-	(37,867)	7,830
Net income after transfers	A-B-C	(37,867)	-	(37,867)	7,830
Net movement in funds		(37,867)	-	(37,867)	7,830
Reconciliation of funds:-					
Total funds brought forward	E	490,424	-	490,424	482,594
Total funds carried forward		452,557	-	452,557	490,424

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Statement of Financial Activities for the year ended 31 December 2020

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(37,867)	7,830
Net resources available to fund charitable activities	<u>(37,867)</u>	<u>7,830</u>

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	490,424	-	490,424	482,594
Recognised gains and losses before transfers	<u>(37,867)</u>	<u>-</u>	<u>(37,867)</u>	<u>7,830</u>
	452,557	-	452,557	490,424
Closing revenue funds	<u>452,557</u>	<u>-</u>	<u>452,557</u>	<u>490,424</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 January	50,000	50,000
At 31 December	<u>50,000</u>	<u>50,000</u>

The purposes for which these funds have been designated are described in Note 17 to the accounts.

Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	402,557	-	402,557	440,424
Revenue designated funds	50,000	-	50,000	50,000
Total funds	<u>452,557</u>	<u>-</u>	<u>452,557</u>	<u>490,424</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews - Balance Sheet as at 31 December 2020

	Notes	SORP Ref	2020 £	2019 £
Fixed assets		A		
Investments held as fixed assets	8	A4	15,850	15,850
Current assets		B		
Debtors	9	B2	185,389	194,393
Cash at bank and in hand		B4	304,551	336,857
Total current assets			<u>489,940</u>	<u>531,250</u>
Creditors: amounts falling due within one year	10	C1	<u>(1,804)</u>	<u>(3,897)</u>
Net current assets			488,136	527,353
			<u>503,986</u>	<u>543,203</u>
Net assets				
Creditors: amounts falling due after more than one year	11	C2	(51,429)	(52,779)
The total net assets of the charity			<u>452,557</u>	<u>490,424</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	402,557	440,424
			402,557	440,424
Designated Funds				
Designated Revenue Funds	14	D3	50,000	50,000
			<u>50,000</u>	<u>50,000</u>
Total charity funds			<u>452,557</u>	<u>490,424</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 7.

**The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese
Jews - Balance Sheet as at 31 December 2020**

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



M Sherbourne

Trustee

Approved by the board of trustees on 29.7.21

The notes attached on pages 12 to 19 form an integral part of these accounts.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is Flat 3, 300 Hale Road, Hale Barns, Cheshire, WA15 8SP.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from funeral fees is included in the year in which it is receivable. Deposits received in advance are deferred and included in Current Liabilities.

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual 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.

The Board have for many years had a policy of reserving blocks of Southern Cemetery for exclusive use by prepaying all the burial expenses chargeable by Manchester City Council on those blocks. These prepayments are included in current assets and the appropriate expenditure is expensed when the plots are used.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2020

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Auditors' remuneration	804	792

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2020

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Prepaid funeral fees	52,779	2,550	1,200	51,429
Total	<u>52,779</u>	<u>2,550</u>	<u>1,200</u>	<u>51,429</u>

			2020 £	2019 £
These deferrals are included in creditors			51,429	52,779

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Prepaid funeral fees	54,944	2,465	300	52,779
Total	<u>54,944</u>	<u>2,465</u>	<u>300</u>	<u>52,779</u>

			2019 £	2018 £
These deferrals are included in creditors			52,779	54,944

Prepaid funeral fees comprises fully prepaid funeral fees, desposits and purchased burial plots.

8 Investments held as fixed assets

	Other Classes of Investment	Total
	£	£
Carrying values of investments		
At 1 January 2020	15,850	15,850
At 31 December 2020	<u>15,850</u>	<u>15,850</u>

Analysis between fair value and historical cost

Analysis of Other Classes of Investment

	Included at fair value	Total
	£	£
Other investments		
At 1 January 2020	15,850	15,850
At 31 December 2020	<u>15,850</u>	<u>15,850</u>

Summary of other classes of investments at 31 December 2020

Other investments	-	15,850	15,850
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The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2020

9 Debtors

	2020	2019
	£	£
Trade debtors	9,600	6,200
Prepayments and accrued income	175,789	188,193
	<u>185,389</u>	<u>194,393</u>

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	1,804	3,897
	<u>1,804</u>	<u>3,897</u>

11 Creditors: amounts falling due after one year

	2020	2019
	£	£
Deferred Income - Unrestricted & designated funds	51,429	52,779
	<u>51,429</u>	<u>52,779</u>

12 Related party transactions

During the year the Board made donations totalling £56,740 (2019 £30,200) to the Sephardi Congregation of South Manchester (known as the Sha'are Hayim Congregation), charity number 1067759, a charity on which AJ Leon is a trustee and R Simon is a member of the Management Committee.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	15,850	-	-	15,850
Current Assets	439,940	50,000	-	489,940
Current Liabilities	(1,804)	-	-	(1,804)
Long Term Liabilities	(51,429)	-	-	(51,429)
	<u>402,557</u>	<u>50,000</u>	<u>-</u>	<u>452,557</u>

At 1 January 2020

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	15,850	-	-	15,850
Current Assets	481,250	50,000	-	531,250
Current Liabilities	(3,897)	-	-	(3,897)
Long Term Liabilities	(52,779)	-	-	(52,779)
	<u>440,424</u>	<u>50,000</u>	<u>-</u>	<u>490,424</u>

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Notes to the Accounts for the year ended 31 December 2020

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 15 £	See Note 16 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	440,424	(35,878)	(1,989)	402,557
Designated Revenue Funds	50,000	(1,989)	1,989	50,000
Total unrestricted and designated funds	490,424	(37,867)	-	452,557
Total charity funds	490,424	(37,867)	-	452,557

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2020	Expenditure 2020	Other Gains & Losses 2020	Movement in funds 2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	44,647	(80,525)	-	(35,878)
Designated Revenue Funds	588	(2,577)	-	(1,989)
	45,235	(83,102)	-	(37,867)

16 Details of transfers between funds in the year as shown in Note 14

The transfers shown in note 14 above are:-

	2020
	£
To/(from) Unrestricted Revenue Funds	(1,989)
To/(from) Designated Revenue Funds	1,989
Net transfers	-

17 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	Designated Maintenance Fund. Under the terms of an agreement dated 12 December 2000 as amended in August 2007 the Trustees agreed that a fund of £50,000 should be set aside and the income and capital designated to be used for the maintenance and upkeep of the graves and cemeteries.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP (FRS102)

This analysis is classified by conventional nominal descriptions and not by activity.

18 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Funeral Fees	37,596	-	37,596	50,208
Total Primary purpose and ancillary trading	37,596	-	37,596	50,208

All the income in the prior year was unrestricted

19 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total income from charitable trading	37,596	-	37,596	50,208
Total from charitable activities A2	37,596	-	37,596	50,208

All the income in the prior year was unrestricted

20 Investment income

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Dividend Income	1,585	-	1,585	1,585
Bank Interest Receivable	4,173	-	4,173	4,433
Total investment income A4	5,758	-	5,758	6,018

All the income in the prior year was unrestricted

21 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Commission on memorials	1,881	-	1,881	2,629
Total other income A5	1,881	-	1,881	2,629

All the income in the prior year was unrestricted

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP (FRS102)

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Funeral expenses	10,270	-	10,270	13,277
Prepaid funeral expenses released	4,384	-	4,384	4,111
Cemetery maintenance - Urmston	2,380	-	2,380	2,260
Cemetery maintenance - Southern	197	-	197	650
Other expenses	164	-	164	146
Insurance	434	-	434	-
Prepaid funeral plot provision	16,804	-	16,804	(411)
Prepaid funeral plot restatement	(9,075)	-	(9,075)	-
Total direct spending	25,558	-	25,558	20,033

23 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Grants made to organisations	56,740	-	56,740	30,200
Total grantmaking costs	56,740	-	56,740	30,200

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2020	2020	2020
	£	£	£
The Sephardi Congregation of South Manchester	56,740	-	56,740
	56,740	-	56,740

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2019	2019	2019
	£	£	£
The Sephardi Congregation of South Manchester	30,200	-	30,200
	30,200	-	30,200

During the year the Board made a grant in line with its charitable objects.

The Conjoint Board of Elders of the Manchester Congregations of Spanish and Portuguese Jews

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP (FRS102)

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Auditor's fees	804	-	804	792
Total Governance costs	804	-	804	792

25 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total direct spending	B2a	25,558	-	25,558	20,033
Total grantmaking costs	B2c	56,740	-	56,740	30,200
Total Governance costs	B2e	804	-	804	792
Total charitable expenditure	B2	83,102	-	83,102	51,025

All the expenditure in the prior year was unrestricted.