

# SHA'AREI SHALOM, THE NORTH MANCHESTER REFORM CONGREGATION

England & Wales · Charity number 506117

## Details

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**Other names** THE NORTH MANCHESTER REFORM CONGREGATION

**Status** Registered

**Legal form** Other

**Company number** [07991054](#)

**Registered** 1977-03-11

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

## Contact

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**Address** Sha'arei Shalom Synagogue  
Elms Street  
Whitefield  
Manchester  
M45 8GQ

**Phone** 01617966736

**Email** [office@shaareishalommanchester.org.uk](mailto:office@shaareishalommanchester.org.uk)

**Website** [www.nmrs.life](http://www.nmrs.life)

## Activities

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**Objects:** THE SYNAGOGUE IS A CONGREGATION PROFESSING THE JEWISH RELIGION FORMED WITH THE OBJECTS OF PROVIDING AND MAINTAINING A REFORM SYNAGOGUE FOR THE PURPOSE OF PUBLIC WORSHIP AND ADVANCING RELIGIOUS, EDUCATIONAL AND CHARITABLE ACTIVITIES.

**Activities:** Sabbath services held weekly and festival services as appropriate. Confirmations, marriages, funerals and tombstone consecrations provided for members. Adult religious education facilities. Visitation services, Cultural, Social and Charitable activities.. All officers are voluntary and receive no remuneration or benefits.

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Bolton
- Bury
- Manchester City
- Salford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£121,531	£115,510	-	-
2024-03-31	£128,784	£130,371	-	-
2023-03-31	£144,439	£113,817	-	-
2022-03-31	£132,144	£113,700	-	-
2021-03-31	£108,514	£91,933	-	-

## Trustees

Name	Role	Appointed
Marissa Goldstone	Chair	2017-10-02
BRENDA DYSCH		
RUTH COWAN		
Stephen Yaffe		2024-09-09

**SHA'AREI SHALOM, THE NORTH MANCHESTER REFORM CONGREGATION**

England & Wales - Charity number 506117

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# Accounts

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## Trustees' Annual Report for the period

From **01.04.2024** Period start date To Period end date **31-03-2025**

Charity name: **North Manchester Reform Synagogue Limited**

Charity registration number:**506117**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Reform Synagogue which provides and promotes the Jewish Faith, including public worship , religious education and charitable activities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Weekly Sabbath services. Festival services throughout the year. Marriages Baby Blessings Family and other celebrations. Bar and Bat Mitzvah tuition and ceremonies . Funerals and tombstone consecrations. Social events Adult education Inter -synagogue and Interfaith Events</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees have regard to the guidance issued by the Charity Commission and endeavour to act with due diligence.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>The Synagogue does not apply for or receive grants.</b>
Policy on social investment including program related investment	Para 1.38	<b>The Synagogue does not have any Social or related investments.</b>
Contribution made by volunteers	Para 1.38	<b>The Trustees , members of the Board and lay personnel are all volunteers and contribute to the running of the Synagogue.</b>

Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society.	Para 1.20	<p><b>The Synagogue continues to encourage members and the local community to make full use of the building .</b></p> <p><b>Social events for the members include Quiz evenings, a Music Group, Coffee mornings and Festival meals. We update our website and send our regular newsletters.</b></p> <p><b>Involvement by the local community includes a Church Sunday morning meeting , a local Baby and Toddler Group and a local Bridge Club.</b></p> <p><b>The Synagogue continues to support on a regular basis a local Food Kitchen.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p><b>In last year's report we were looking forward to merging with a city centre synagogue . This synagogue has now been demolished. The merger talks have been suspended for the present time. We are finding that members of the synagogue are now beginning to transfer their membership to our Synagogue. We look forward to increasing our membership which will benefit our Synagogue in all areas.</b></p>
Performance of fundraising activities against objectives set	Para 1.41	<p><b>Fund raising as part of our yearly programme and our main annual appeal improved slightly.</b></p>
Investment performance against objectives	Para 1.41	N/A
Other		N/A

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Synagogue's annual position at the end of the financial year 31st March 2025 saw a total income of £121,531 and a total expenditure of £115,510 giving a surplus of income over expenditure of £6,021</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We have a policy of holding reserves for our Burial Scheme, which is ring fenced, and we hold a small reserve for emergency repairs to the building.</b>
Amount of reserves held	Para 1.22	<b>At the end of this current year £95,219 is held in reserve for our Burial Scheme and £4,080 is held in reserve for emergency repairs to our building.</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>No concerns currently.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Our principal sources of funds are our membership fees, donations, Gift Aid returns, and other fees received for hiring out our Hall.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>The main risk would come from a significant reduction in our membership numbers.</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Incorporated Charity.</b> <b>The Synagogue is managed by an elected Board. The Board can invite an individual member to join the Board. This appointment will be ratified at the AGM.</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees are the officers of the Board; the Chair, Hon Secretary, Hon Treasurer and Membership Secretary for as long as they hold the position.</b>
Rer		

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>Informal</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>The Synagogue is managed by an elected Board.</b>
Relationship with any related parties	Para 1.51	<b>The Synagogue is a member of The Movement for Reform Judaism and a member of The Manchester Jewish Representative Council.</b>
Other		N/A

### Reference and Administrative details

Charity name	North Manchester Reform Synagogue Ltd.
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitfield Manchester M45 8GQ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Marissa Goldstone	Chair		
2	Ruth Cowan	Membership Secretary		
3	Brenda Dysch	Hon Treasurer		
4	Stephen Yaffe	Hon Secretary		
5				
6				
7				
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19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>N/A</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>N/A</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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N/A		

#### Name of chief executive or names of senior staff members (Optional information)

N/A
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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Marissa Goldstone	
<b>Position (eg Secretary, Chair, etc)</b>	Chair	
<b>Date</b>	20 October 2025	

Registered Charity Number  
506117

Registered Company Number  
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2025

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	120,259	-	120,259	127,731
Investment Income	1,272	-	1,272	1,053
<b>Total incoming resources</b>	<b>121,531</b>	<b>-</b>	<b>121,531</b>	<b>128,784</b>
<b><i>Costs of charitable activities</i></b>	112,263	-	112,263	127,211
<b><i>Governance costs</i></b>	3,247	-	3,247	3,160
<b>Total resources expended</b>	<b>115,510</b>	<b>-</b>	<b>115,510</b>	<b>130,371</b>
<b>Net incoming resources/(net outgoing resources) before transfers between funds</b>	6,021	-	6,021	(1,587)
<b>Gross transfers between funds</b>	(45,219)	45,219	-	-
<b>Net incoming resources/(net outgoing resources) before Other recognised gains and losses</b>	(39,198)	45,219	6,021	(1,587)
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	(39,198)	45,219	6,021	(1,587)
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	263,240	54,080	317,320	318,907
<b>Total Funds carried forward</b>	<b>224,042</b>	<b>99,299</b>	<b>323,341</b>	<b>317,320</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 12 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 14 to 18 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	120,259	127,731
Direct costs of turnover	112,263	127,211
<b>Gross surplus</b>	<u>7,996</u>	<u>520</u>
Governance costs	3,247	3,160
<b>Operating surplus/(deficit)</b>	<u>4,749</u>	<u>(2,640)</u>
Interest receivable	1,272	1,053
<b>Surplus/(deficit) on ordinary activities before tax</b>	<u>6,021</u>	<u>(1,587)</u>
<b>Surplus/(deficit) for the financial year</b>	<u>6,021</u>	<u>(1,587)</u>
Gift Aid Payments	-	-
<b>Retained surplus/(deficit) for the financial year</b>	<u>6,021</u>	<u>(1,587)</u>

**All activities derive from continuing operations**

**The notes on pages 14 to 18 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2025**

Tangible assets	6	169,759	171,407
<b>Total fixed assets</b>		<u>169,759</u>	<u>171,407</u>
<b>Current assets</b>			
Debtors	7	12,218	10,762
Cash at bank and in hand		143,968	143,865
<b>Total current assets</b>		<u>156,186</u>	<u>154,627</u>
<b>Creditors:-</b>			
amounts due within one year	8	(2,604)	(8,714)
<b>Net current assets</b>		<u>153,582</u>	<u>145,913</u>
<b>Total assets less current liabilities</b>		<u>323,341</u>	<u>317,320</u>
<b>Creditors:-</b>			
amounts due after more than one year		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>323,341</u>	<u>317,320</u>
<b>Net assets including pension asset / liability</b>		<u>323,341</u>	<u>317,320</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds	224,042	263,240	
Designated revenue funds	-	-	
<b>Unrestricted capital funds</b>			
Designated fixed asset funds	-	-	
<b>Total unrestricted funds</b>		224,042	263,240
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds	99,299	54,080	
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		99,299	54,080
<b>Total charity funds</b>		<u>323,341</u>	<u>317,320</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Company Number**

07991054

**Balance Sheet**

**as at 31 March 2025**

The directors are satisfied that for the year ended on 31 March 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 8 to 9.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime.

**Mrs M Goldstone**

**Trustee**

**Approved by the board of trustees on 20 October 2025**

**The notes on pages 14 to 18 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is at the discretion of the trustees.

In particular the policy for including items within costs of charitable activities and governance costs is

***Charitable activities***

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 to support them.

***Governance costs***

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost with no provision for depreciation being made.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Cemetery prayer room	2% straight line
Fixtures, fittings & equipment	15% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

A property maintenance reserve is maintained as a provision against any material property repairs.

An over 64 burial fund is held on deposit for those members who have prepaid for their burial. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**2 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.

<b>3 Surplus/(deficit) for the financial year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	120,259	127,731
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,648	1,756
Independent Examiner's Fees	1,260	1,200
Other fees paid to the examiner	339	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities which should be read together with these notes.

<b>5 Staff Costs and Emoluments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross Salaries	26,723	27,059
<b>Numbers of full time employees or full time equivalents</b>	<b>2025</b>	<b>2024</b>
Engaged on charitable activities	2	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	<b>Freehold Land and buildings £</b>	<b>Cemetery Prayer Room £</b>	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2024	123,615	82,385	15,078	221,078
At 31 March 2025	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2024	-	34,593	15,078	49,671
Charge for the year	-	1,648	-	1,648
At 31 March 2025	<u>-</u>	<u>36,241</u>	<u>15,078</u>	<u>51,319</u>
<b>Net book value</b>				
At 31 March 2025	<u>123,615</u>	<u>46,144</u>	<u>-</u>	<u>169,759</u>
At 31 March 2024	<u>123,615</u>	<u>47,792</u>	<u>-</u>	<u>171,407</u>

<b>7 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other Debtors	12,117	10,762
Prepaid expenses	101	-
	<u>12,218</u>	<u>10,762</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>8 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	1,056
Trade creditors	964	6,146
Accrued expenses	1,260	1,200
PAYE and NI	380	312
	<u>2,604</u>	<u>8,714</u>

<b>9 Analysis of the Net Movement in Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds from Statement of Financial Activities	6,021	(1,587)

<b>10 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 March 2025</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	169,759	-	-	169,759
Current Assets	56,887	-	99,299	156,186
Current Liabilities	(2,604)	-	-	(2,604)
	<u>224,042</u>	<u>-</u>	<u>99,299</u>	<u>323,341</u>

<b>At 1 April 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	171,407	-	-	171,407
Current Assets	100,547	-	54,080	154,627
Current Liabilities	(8,714)	-	-	(8,714)
	<u>263,240</u>	<u>-</u>	<u>54,080</u>	<u>317,320</u>

The individual funds included above are :-

	<b>Funds at 2024</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General unrestricted reserves	263,240	(39,198)	-	224,042
Property maintenance reserve	4,080	-	-	4,080
Over 64 burial scheme	50,000	45,219	-	95,219
	<u>317,320</u>	<u>6,021</u>	<u>-</u>	<u>323,341</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	76,312	(115,510)	-	(39,198)
Over 64 burial scheme	45,219	-	-	45,219
	<u>121,531</u>	<u>(115,510)</u>	<u>-</u>	<u>6,021</u>

**11 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2025 or in the year ended 31 March 2024.

**12 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	12,117	-	12,117	10,762
<b>Total</b>	<b>12,117</b>	<b>-</b>	<b>12,117</b>	<b>10,762</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	26,167	-	26,167	44,233
Hall hire	15,639	-	15,639	14,961
Tuition (net income)	100	-	100	-
Judaica (net income)	1,637	-	1,637	-
Miscellaneous/sundry income	531	-	531	1,408
Sundry donations	1,220	-	1,220	1,621
Yom Kippur appeal	-	-	-	985
Kol Nidrei appeal	960	-	960	-
Social events (net income)	1,747	-	1,747	914
Holy days (net income)	409	-	409	-
Community Seder (net income)	1,631	-	1,631	-
<b>Total</b>	<b>50,041</b>	<b>-</b>	<b>50,041</b>	<b>64,122</b>
<b>Total Grants, Legacies &amp; Donations Received</b>	<b>62,158</b>	<b>-</b>	<b>62,158</b>	<b>74,884</b>
<b>Other voluntary income</b>				
Members' subscriptions	58,101	-	58,101	52,847
<b>Total other voluntary income</b>	<b>58,101</b>	<b>-</b>	<b>58,101</b>	<b>52,847</b>
<b>Total Voluntary Income</b>	<b>120,259</b>	<b>-</b>	<b>120,259</b>	<b>127,731</b>
<b>Investment Income</b>				
Bank deposit interest received	1,272	-	1,272	1,053
<b>Total Investment Income</b>	<b>1,272</b>	<b>-</b>	<b>1,272</b>	<b>1,053</b>
<b>Total Incoming Resources</b>	<b>121,531</b>	<b>-</b>	<b>121,531</b>	<b>128,784</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	16,555	-	16,555	12,393
	<u>16,555</u>	<u>-</u>	<u>16,555</u>	<u>12,393</u>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	10,168	-	10,168	14,666
	<u>10,168</u>	<u>-</u>	<u>10,168</u>	<u>14,666</u>
<i>Premises Costs</i>				
Insurances	10,773	-	10,773	(4,085)
Light, heat and water	5,778	-	5,778	3,990
Caretaking, cleaning and security	12,963	-	12,963	9,309
Premises repairs and renewals	19,660	-	19,660	15,491
	<u>49,174</u>	<u>-</u>	<u>49,174</u>	<u>24,705</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
<b>General administrative expenses:</b>				
Telephone and internet	5,358	-	5,358	4,055
Stationery, printing and postages	1,411	-	1,411	1,712
Affiliation fees and levies	8,390	-	8,390	7,750
Funeral and cemetery expenses	13,343	-	13,343	52,191
Bank and loans interest	1	-	1	248
Bank charges	1,250	-	1,250	1,234
Sundry expenses	3,223	-	3,223	6,150
	<u>32,976</u>	<u>-</u>	<u>32,976</u>	<u>73,340</u>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	3,308	-	3,308	2,059
Legal and professional fees	82	-	82	48
	<u>3,390</u>	<u>-</u>	<u>3,390</u>	<u>2,107</u>
<b>Total Support costs</b>	<u>112,263</u>	<u>-</u>	<u>112,263</u>	<u>127,211</u>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<u>112,263</u>	<u>-</u>	<u>112,263</u>	<u>127,211</u>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,260	-	1,260	1,200
Other fees paid to the examiner	339	-	339	204
Depreciation of fixed assets used for governance	1,648	-	1,648	1,756
<b>Total governance costs</b>	<u>3,247</u>	<u>-</u>	<u>3,247</u>	<u>3,160</u>

# **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

## **Independent Examiner's Report to the trustees of the charity**

### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2025**

I report on the financial statements of the Charity on pages 10 to 21 for the year ended 31 March 2025 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (The 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (The 2006 Accounts Regulations) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting, effective April 2005 as modified in May 2008. (The SORP), under the historical cost convention and the accounting policies set out on pages 14 to 18.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of The 2005 Act and The 2006 Accounts Regulations.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) The 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company or charity law, or otherwise, and is eligible for independent examination, it is my responsibility to examine the accounts as required under section 44(1) (c) of The 2005 Act and to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with Regulation 11 of The 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that no matters have come to my attention.

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I can also confirm that this is a report under section 44(1) (c) of The 2005 Act.

Stephen J McDonald B.Sc., I.C.P.A.  
Certified Practising Accountant  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
20 October 2025

**SHA'AREI SHALOM, THE NORTH MANCHESTER REFORM CONGREGATION**

England & Wales - Charity number 506117

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# Accounts

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## Trustees' Annual Report for the period

Period start date 01-04-2023 Period end date 31-03-2024

Charity name: The North Manchester Reform Synagogue Ltd

Charity registration number: 506117

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Reform Synagogue which provides and promotes the Jewish Faith including Public Worship, Religious Education and Charitable Activities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Weekly Sabbath Services Festival Services throughout the year Marriages Baby Blessing Family and other Celebrations Bar and Bat Mitzvah Tuition and Ceremonies Funeral and Tombstone Consecrations Members Social Events Inter Synagogue and Inter Faith Activities.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees have regard to the Guidance issued by the Charity Commission and endeavour to act with due diligence.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>The Synagogue does not apply for or receive grants.</b>
Policy on social investment including program related investment	Para 1.38	<b>The Synagogue does not have any Social or related investments.</b>
Contribution made by volunteers	Para 1.38	<b>The Trustees, Members of the Board and Lay Personnel are all volunteers and contribute to the running of The Synagogue</b>

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The Synagogue continues to encourage members and the local community to make full use of the building.</b></p> <p><b>Social events for members include quiz evenings , festival meals, and afternoon teas for our older members. We have an updated web site and send out a regular newsletter.</b></p> <p><b>Involvement of the local community includes a Bridge Club, A Church Sunday morning meeting and a local baby and toddler group .</b></p> <p><b>The Synagogue continues to support a local food kitchen.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p><b>As stated in last year's return, the Board of the Synagogue are conscious of the aging nature of our membership. With that in mind we began talks on a possible merger with Manchester Reform Synagogue situated in the town centre. At first the discussions went well. Members of both congregations approved the idea and talks proceeded. This current year has been a little complicated due to new builds in the city centre which affected Manchester Reform Synagogue. We look forward to talks resuming as soon as possible.</b></p>
Performance of fundraising activities against objectives set	Para 1.41	<p><b>Fundraising continues as part of our yearly programme and is proving not quite as effective due to the higher cost of living for our members.</b></p>
Investment performance against objectives	Para 1.41	<b>N/A</b>

Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Due to greater outlay to protect the structure of the building, the year ended with a small deficit.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We have a policy for holding reserves, our Burial Scheme is ringfenced and we hold a small reserve for emergency repairs to the building.</b>
Amount of reserves held	Para 1.22	<b>Burial Scheme £54,000 &amp; £2,000</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Our principal source of funding is Membership Fees and monies received from hiring our hall out.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>Main risk would come from a significant reduction in our membership.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The Synagogue is managed by an elected board. The Board can invite an individual member to become a Trustees per our AGM. The Board can also co-opt a new member to the board pending our AGM.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Informal
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>The Synagogue is managed by an elected board.</b>
Relationship with any related parties	Para 1.51	<b>Th Movement for Reform Judaism</b>
Other		

### Reference and Administrative details

Charity name	North Manchester Reform Congregation Ltd
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitefield Manchester M45 8GQ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Marissa Goldstone	Chair	August 2018	The AGM
2	Brenda Dysch	Treasurer	August 2018	The AGM
3	Ruth Cowan	Membership Secretary	August 2018	The AGM
4	Steven Nevitt	Hon Secretary	August 2018	The AGM
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**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>N/A</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>N/A</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>	9th September 2024	

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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# **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

## **Independent Examiner's Report to the trustees of the charity**

### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2024**

I report on the financial statements of the Charity on pages 11 to 22 for the year ended 31 March 2024 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (The 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (The 2006 Accounts Regulations) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting, effective April 2005 as modified in May 2008. (The SORP), under the historical cost convention and the accounting policies set out on pages 15 to 19.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of The 2005 Act and The 2006 Accounts Regulations.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) The 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company or charity law, or otherwise, and is eligible for independent examination, it is my responsibility to examine the accounts as required under section 44(1) (c) of The 2005 Act and to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with Regulation 11 of The 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that no matters have come to my attention.

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I can also confirm that this is a report under section 44(1) (c) of The 2005 Act.

Stephen J McDonald B.Sc., I.C.P.A.  
Certified Practising Accountant  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
9 September 2024

**SHA'AREI SHALOM, THE NORTH MANCHESTER REFORM CONGREGATION**

England & Wales - Charity number 506117

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2022  
To 31<sup>st</sup> March 2023

Period start date  
Period end date

Charity name: North Manchester Reform Synagogue Ltd

Charity registration number: 506117

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Reform Congregation of the Jewish faith. We provide and promote Public Worship, Religious Education, Cultural, Social and Charitable activities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Synagogue undertakes the full range of activities relating to the practice and celebration of the Jewish Religion including. Weekly Sabbath services, Festival services throughout the year. Marriages. Baby Blessings. Family and other Celebrations. Bar and Bat Mitzvah tuition and ceremonies. Conversion classes and ceremonies. Funerals and Tombstone Consecrations. Adult Education. Member's Social events. Inter Synagogue and Interfaith activities.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees and The Board have regard to the guidance issued by The Charity Commission. It tries to act with due diligence.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	<b>The Synagogue does not apply for or receive grants.</b>
Policy on social investment including program related	Para 1.38	<b>The Synagogue does not have any Social or related investments.</b>

investment		
Contribution made by volunteers	Para 1.38	<b>The Trustees, members and lay personnel are all volunteers and contribute to the running of The Synagogue.</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>We are a small Synagogue; we welcome members and visitors in a positive and friendly manner. We try to make attendance at our services a meaningful experience.</b></p> <p><b>We were fortunate that throughout the epidemic our membership remained steady and as restrictions lifted, our activities began to return to normal.</b></p> <p><b>Particularly pleasing is the fact that we are attracting more local input. We now host a local Toddler's Group, Bridge Club and a local Baptist Church.</b></p> <p><b>We have been proactive in our outreach programme aimed at sick and aging members. We also actively support a local Food Kitchen with members donating food and clothing.</b></p> <p><b>Our Rabbi continues on a self-employed basis aided by our Lay readers.</b></p> <p><b>With regard to long term planning and the aging nature of members, our Board has instigated talks with Manchester Reform Congregation which is a larger Synagogue based in the city centre.</b></p> <p><b>The focus of talks, both formal and informal is the possible merging of the two Synagogues. Talks continue.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against	Para 1.41	<b>Please see above.</b>
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objectives set		
Performance of fundraising activities against objectives set	Para 1.41	<b>We will be resuming our fund-raising activities, but we are pleased that our main appeal, our annual Yom Kippur Appeal raised over £900 for other charities.</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Synagogue ended with a credit balance.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We are hold reserves for our Burial Fund which currently has 131 members, and for maintaining an aging building.</b>
Amount of reserves held	Para 1.22	<b>The amount for the Burial Fund is currently £84,000 and £4,000 for Building Maintenance.</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Our main source of funding comes from Membership Fees. We also receive income from the hiring out of our hall and fund raising.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>The Synagogue would face a principal risk if our membership drastically reduced.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Incorporated Charity</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The Board can invite an individual member to become a Trustee. Members of our Board are elected at our A.G.M.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>Informal.</b>
The charity's organisational structure and any wider network with which the charity works.	Para 1.51	<b>The Synagogue is managed by an elected Chair and Board.</b>
Relationship with any related parties	Para 1.51	<b>The Synagogue is a member of The Movement for Reform Judaism.</b>
Other		

### Reference and Administrative details

Charity name	North Manchester Reform Synagogue Ltd
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitefield Manchester M45 8GQ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marissa Goldstone	Chair	October 2022	A.G.M.
2	Steven Nevitt	Hon Sec	Ditto	Ditto
3	Ruth Cowan	Membership Treasurer	Ditto	Ditto
4	Brenda Dysch	Hon Treasurer	Ditto	Ditto
5				
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17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

### Other optional information

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**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	M Goldstone	
Full name(s)	Marissa Goldstone	
Position (eg Secretary, Chair, etc)	Chair	
Date	27/9/2023	

Registered Charity Number  
506117

Registered Company Number  
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2023

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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Notes to the Accounts	<b>15 to 19</b>
Schedule to the Statement of Financial Activities	<b>20 to 22</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2023 £	2023 £	2023 £	2022 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary Income	144,205	-	144,205	132,130
Investment Income	234	-	234	14
<b>Total incoming resources</b>	<b>144,439</b>	<b>-</b>	<b>144,439</b>	<b>132,144</b>
<i>Costs of charitable activities</i>	108,614	-	108,614	110,373
<i>Governance costs</i>	3,267	-	3,267	3,327
<b>Total resources expended</b>	<b>111,881</b>	<b>-</b>	<b>111,881</b>	<b>113,700</b>
<b>Net incoming resources before transfers between funds</b>	<b>32,558</b>	<b>-</b>	<b>32,558</b>	<b>18,444</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources before Other recognised gains and losses</b>	<b>32,558</b>	<b>-</b>	<b>32,558</b>	<b>18,444</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>32,558</b>	<b>-</b>	<b>32,558</b>	<b>18,444</b>
<b>Reconciliation of funds</b>				
<i>Total funds brought forward</i>	234,205	54,080	288,285	269,841
<b>Total Funds carried forward</b>	<b>266,763</b>	<b>54,080</b>	<b>320,843</b>	<b>288,285</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	144,205	132,130
Direct costs of turnover	108,614	110,373
<b>Gross surplus</b>	<u>35,591</u>	<u>21,757</u>
Governance costs	3,267	3,327
<b>Operating surplus</b>	<u>32,324</u>	<u>18,430</u>
Interest receivable	234	14
<b>Surplus on ordinary activities before tax</b>	<u>32,558</u>	<u>18,444</u>
<b>Surplus for the financial year</b>	<u>32,558</u>	<u>18,444</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>32,558</u>	<u>18,444</u>

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2023**

Tangible assets	6	173,163	175,146
<b>Total fixed assets</b>		<u>173,163</u>	<u>175,146</u>
<b>Current assets</b>			
Debtors	7	11,828	12,022
Cash at bank and in hand		144,083	114,832
<b>Total current assets</b>		<u>155,911</u>	<u>126,854</u>
<b>Creditors:-</b>			
amounts due within one year	8	(5,756)	(6,182)
<b>Net current assets</b>		<u>150,155</u>	<u>120,672</u>
<b>Total assets less current liabilities</b>		<u>323,318</u>	<u>295,818</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(2,475)	(7,533)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>320,843</u>	<u>288,285</u>
<b>Net assets including pension asset / liability</b>		<u>320,843</u>	<u>288,285</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		266,763	234,205
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		266,763	234,205
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		54,080	54,080
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		54,080	54,080
<b>Total charity funds</b>		<u>320,843</u>	<u>288,285</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Company Number**

07991054

**Balance Sheet**

**as at 31 March 2023**

The directors are satisfied that for the year ended on 31 March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 to 10.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime.

**Mrs M Goldstone**

**Trustee**

**Approved by the board of trustees on 27 September 2023**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is at the discretion of the trustees.

In particular the policy for including items within costs of charitable activities and governance costs is

***Charitable activities***

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 to support them.

***Governance costs***

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost with no provision for depreciation being made.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Cemetery prayer room	2% straight line
Fixtures, fittings & equipment	15% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

A property maintenance reserve is maintained as a provision against any material property repairs.

An over 64 burial fund is held on deposit for those members who have prepaid for their burial. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**2 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.

<b>3 Surplus for the financial year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	144,205	132,130
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,983	1,983
Independent Examiner's Fees	1,140	1,140
Other fees paid to the examiner	144	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities which should be read together with these notes.

<b>5 Staff Costs and Emoluments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross Salaries	23,476	25,689
<b>Numbers of full time employees or full time equivalents</b>	<b>2023</b>	<b>2022</b>
Engaged on charitable activities	2	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	Freehold Land and buildings £	Cemetery Prayer Room £	Fixtures, Fittings & Equipment £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2022	123,615	82,385	15,078	221,078
At 31 March 2023	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2022	-	31,297	14,635	45,932
Charge for the year	-	1,648	335	1,983
At 31 March 2023	<u>-</u>	<u>32,945</u>	<u>14,970</u>	<u>47,915</u>
<b>Net book value</b>				
At 31 March 2023	<u>123,615</u>	<u>49,440</u>	<u>108</u>	<u>173,163</u>
At 31 March 2022	<u>123,615</u>	<u>51,088</u>	<u>443</u>	<u>175,146</u>

<b>7 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other Debtors	<u>11,828</u>	<u>12,022</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>8 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Trade creditors	603	898
Accrued expenses	1,140	1,140
PAYE and NI	213	344
	<u>5,756</u>	<u>6,182</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Bank loans and overdrafts	2,475	7,533

<b>10 Analysis of the Net Movement in Funds</b>	<b>2023</b>	<b>2022</b>
	£	£
Net movement in funds from Statement of Financial Activities	32,558	18,444

**11 Particulars of Individual Funds and analysis of assets and liabilities representing funds**  
**At 31 March 2023**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	173,163	-	-	173,163
Current Assets	101,831	-	54,080	155,911
Current Liabilities	(5,756)	-	-	(5,756)
Long Term Liabilities	(2,475)	-	-	(2,475)
	<u>266,763</u>	<u>-</u>	<u>54,080</u>	<u>320,843</u>

**At 1 April 2022**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	175,146	-	-	175,146
Current Assets	72,774	-	54,080	126,854
Current Liabilities	(6,182)	-	-	(6,182)
Long Term Liabilities	(7,533)	-	-	(7,533)
	<u>234,205</u>	<u>-</u>	<u>54,080</u>	<u>288,285</u>

The individual funds included above are :-

	<b>Funds at 2022</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2023</b>
	£	£	£	£
General unrestricted reserves	234,205	32,558	-	266,763
Over 64 burial scheme	54,080	-	-	54,080
	<u>288,285</u>	<u>32,558</u>	<u>-</u>	<u>320,843</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	144,439	(111,881)	-	32,558
	<u>144,439</u>	<u>(111,881)</u>	<u>-</u>	<u>32,558</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2023 or in the year ended 31 March 2022.

**13 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	11,828	-	11,828	12,054
<b>Total</b>	<b>11,828</b>	<b>-</b>	<b>11,828</b>	<b>12,054</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	33,333	-	33,333	49,500
Hall hire	11,575	-	11,575	8,538
Tuition	1,880	-	1,880	-
Judaica (net income)	763	-	763	535
Miscellaneous/sundry income	1,802	-	1,802	644
Sundry donations	1,241	-	1,241	3,966
Yom Kippur appeal	920	-	920	860
Pennies appeal	50	-	50	40
Bequest	24,981	-	24,981	-
<b>Total</b>	<b>76,545</b>	<b>-</b>	<b>76,545</b>	<b>64,083</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>88,373</b>	<b>-</b>	<b>88,373</b>	<b>76,137</b>
<b>Other voluntary income</b>				
Members' subscriptions	55,832	-	55,832	55,993
<b>Total other voluntary income</b>	<b>55,832</b>	<b>-</b>	<b>55,832</b>	<b>55,993</b>
<b>Total Voluntary Income</b>	<b>144,205</b>	<b>-</b>	<b>144,205</b>	<b>132,130</b>
<b>Investment Income</b>				
Bank deposit interest received	234	-	234	14
<b>Total Investment Income</b>	<b>234</b>	<b>-</b>	<b>234</b>	<b>14</b>
<b>Total Incoming Resources</b>	<b>144,439</b>	<b>-</b>	<b>144,439</b>	<b>132,144</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	11,327	-	11,327	13,784
	<b>11,327</b>	<b>-</b>	<b>11,327</b>	<b>13,784</b>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	12,149	-	12,149	11,905
	<b>12,149</b>	<b>-</b>	<b>12,149</b>	<b>11,905</b>
<i>Premises Costs</i>				
Insurances	6,505	-	6,505	5,791
Light, heat and water	3,509	-	3,509	4,741
Caretaking, cleaning and security	8,763	-	8,763	5,298
Premises repairs and renewals	15,896	-	15,896	21,231
	<b>34,673</b>	<b>-</b>	<b>34,673</b>	<b>37,061</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
<b>General administrative expenses:</b>				
Telephone and internet	3,713	-	3,713	1,603
Stationery, printing and postages	844	-	844	415
Affiliation fees and levies	4,800	-	4,800	4,800
Funeral and cemetery expenses	28,427	-	28,427	31,822
Office/computer equipment and consumables	1,628	-	1,628	1,989
Yom Kippur donations	1,000	-	1,000	-
Bank and loans interest	906	-	906	906
Bank charges	1,239	-	1,239	1,188
Sundry expenses	5,678	-	5,678	2,771
	<b>48,235</b>	<b>-</b>	<b>48,235</b>	<b>45,494</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	2,142	-	2,142	2,053
Legal and professional fees	88	-	88	76
	<b>2,230</b>	<b>-</b>	<b>2,230</b>	<b>2,129</b>
<b>Total Support costs</b>	<b>108,614</b>	<b>-</b>	<b>108,614</b>	<b>110,373</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>108,614</b>	<b>-</b>	<b>108,614</b>	<b>110,373</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,140	-	1,140	1,140
Other fees paid to the examiner	144	-	144	204
Depreciation of fixed assets used for governance	1,983	-	1,983	1,983
<b>Total governance costs</b>	<b>3,267</b>	<b>-</b>	<b>3,267</b>	<b>3,327</b>

# **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

## **Independent Examiner's Report to the trustees of the charity**

### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2023**

I report on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant

Stephen J McDonald B.Sc., I.C.P.A.  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
27 September 2023

**SHA'AREI SHALOM, THE NORTH MANCHESTER REFORM CONGREGATION**

England & Wales - Charity number 506117

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# Accounts

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Policy on social investment including program related investment	Para 1.38	<b>The Synagogue does not have any social or related investments.</b>
See below Contribution made by volunteers	Para1.38 Para 1.38	<b>The Trustees, Members and Lay Personnel are all volunteers and contribute to the running of The Synagogue.</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The Synagogue welcomes members and visitors in a positive and friendly manner and tries to make attendance a worthwhile experience.</b></p> <p><b>Like other organisations, we have operated according to Covid restrictions. We have however have adapted our activities within the guidelines. Our Friday evening and Shabbat services have continued to take place through Zoom as have our Board meetings and our last A.G.M. Our office has been open as normal and despite the restrictions we have attracted a small number of new members and converts. Our conversion class operates through Zoom.</b></p> <p><b>Our Outreach Programme aimed at sick and aging members who cannot attend the Synagogue has grown and we have been proactive in keeping in contact and celebrating our various festivals by distributing gift bags. We have been fortunate in that the supermarket local to the synagogue has been very generous.</b></p> <p><b>A toddlers music session that meet here weekly and the local Bridge club will resume once restrictions have lifted.</b></p> <p><b>Our Rabbi continues on a Self Employed, basis.</b></p> <p><b>With regard to long term planning</b></p>

		<p><b>and the aging nature of our members, our Board is active on considering various alternatives.</b></p>
--	--	---

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>Please see above.</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>Due to Covid , our fund raising activities have been put on hold except for our annual Yom Kippur appeal for charity which raised over £600</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Synagogue ended the year with a credit balance.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We hold reserves for The Burial Fund and for maintaining an aging building.</b>
Amount of reserves held	Para 1.22	<b>£74000.00 for the Burial Fund and £4000.00 for Building Maintenance.</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Our major source of funding comes from Membership Fees. We also receive income from the Hire of our Hall.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>The Synagogue would face a principal risk if our membership drastically reduced.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Incorporated Charity</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The Board can invite an individual member to become a trustee as per our AGM.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>Informal</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>The Synagogue is managed by an elected Board.</b>
Relationship with any related parties	Para 1.51	<b>A member of The Movement for Reform Judaism</b>
Other		

### Reference and Administrative details

Charity name	North Manchester Reform Synagogue
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitefield Manchester M45 8GQ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marissa Goldstone	Chair	July 2019	The AGM
2	Steven Nevitt	Hon Sec	Ditto	Ditto
3	Ruth Cowan	Membership Treasurer	Ditto	Ditto
4	Brenda Dysch	General Treasurer	Ditto	Ditto
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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# Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	M Goldstone	
Full name(s)	Marissa N Goldstone	
Position (eg Secretary, Chair, etc)	Chair	
Date	25/10/2022	

Registered Charity Number  
506117

Registered Company Number  
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2022

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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## **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2022**

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant

Stephen J McDonald B.Sc., I.C.P.A.  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
3 October 2022

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary Income	132,130	-	132,130	108,482
Investment Income	14	-	14	32
<b>Total incoming resources</b>	<b>132,144</b>	<b>-</b>	<b>132,144</b>	<b>108,514</b>
<i>Costs of charitable activities</i>	110,373	-	110,373	88,664
<i>Governance costs</i>	3,327	-	3,327	3,269
<b>Total resources expended</b>	<b>113,700</b>	<b>-</b>	<b>113,700</b>	<b>91,933</b>
<b>Net incoming resources before transfers between funds</b>	<b>18,444</b>	<b>-</b>	<b>18,444</b>	<b>16,581</b>
<b>Gross transfers between funds</b>	-	-	-	-
<b>Net incoming resources before Other recognised gains and losses</b>	<b>18,444</b>	<b>-</b>	<b>18,444</b>	<b>16,581</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>18,444</b>	<b>-</b>	<b>18,444</b>	<b>16,581</b>
<b>Reconciliation of funds</b>				
<i>Total funds brought forward</i>	215,761	54,080	269,841	253,260
<b>Total Funds carried forward</b>	<b>234,205</b>	<b>54,080</b>	<b>288,285</b>	<b>269,841</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	132,130	108,482
Direct costs of turnover	110,373	88,664
<b>Gross surplus</b>	<u>21,757</u>	<u>19,818</u>
Governance costs	3,327	3,269
<b>Operating surplus</b>	<u>18,430</u>	<u>16,549</u>
Interest receivable	14	32
<b>Surplus on ordinary activities before tax</b>	<u>18,444</u>	<u>16,581</u>
<b>Surplus for the financial year</b>	<u>18,444</u>	<u>16,581</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>18,444</u>	<u>16,581</u>

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2022**

Tangible assets	6	175,146	177,129
<b>Total fixed assets</b>		<u>175,146</u>	<u>177,129</u>
<b>Current assets</b>			
Debtors	7	12,022	12,055
Cash at bank and in hand		114,832	98,257
<b>Total current assets</b>		<u>126,854</u>	<u>110,312</u>
<b>Creditors:-</b>			
amounts due within one year	8	(6,182)	(5,009)
<b>Net current assets</b>		<u>120,672</u>	<u>105,303</u>
<b>Total assets less current liabilities</b>		<u>295,818</u>	<u>282,432</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(7,533)	(12,591)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>288,285</u>	<u>269,841</u>
<b>Net assets including pension asset / liability</b>		<u>288,285</u>	<u>269,841</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		234,205	215,761
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		234,205	215,761
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		54,080	54,080
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		54,080	54,080
<b>Total charity funds</b>		<u>288,285</u>	<u>269,841</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Company Number**

07991054

**Balance Sheet**

**as at 31 March 2022**

The directors are satisfied that for the year ended on 31 March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 to 10.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime.

**Mrs M Goldstone**

**Trustee**

**Approved by the board of trustees on 3 October 2022**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is at the discretion of the trustees.

In particular the policy for including items within costs of charitable activities and governance costs is

***Charitable activities***

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 to support them.

***Governance costs***

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost with no provision for depreciation being made.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Cemetery prayer room	2% straight line
Fixtures, fittings & equipment	15% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

A property maintenance reserve is maintained as a provision against any material property repairs.

An over 64 burial fund is held on deposit for those members who have prepaid for their burial. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**2 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.

<b>3 Surplus for the financial year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	132,130	108,482
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,983	1,985
Independent Examiner's Fees	1,140	1,080
Other fees paid to the examiner	204	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities which should be read together with these notes.

<b>5 Staff Costs and Emoluments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries	25,689	20,191
<b>Numbers of full time employees or full time equivalents</b>	<b>2022</b>	<b>2021</b>
Engaged on charitable activities	3	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	<b>Freehold Land and buildings £</b>	<b>Cemetery Prayer Room £</b>	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2021	123,615	82,385	15,078	221,078
At 31 March 2022	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2021	-	29,649	14,300	43,949
Charge for the year	-	1,648	335	1,983
At 31 March 2022	<u>-</u>	<u>31,297</u>	<u>14,635</u>	<u>45,932</u>
<b>Net book value</b>				
At 31 March 2022	<u>123,615</u>	<u>51,088</u>	<u>443</u>	<u>175,146</u>
At 31 March 2021	<u>123,615</u>	<u>52,736</u>	<u>778</u>	<u>177,129</u>

<b>7 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Debtors	<u>12,022</u>	<u>12,055</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

<b>8 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Trade creditors	898	64
Accrued expenses	1,140	1,080
PAYE and NI	344	65
	<u>6,182</u>	<u>5,009</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	7,533	12,591

<b>10 Analysis of the Net Movement in Funds</b>	<b>2022</b>	<b>2021</b>
	£	£
Net movement in funds from Statement of Financial Activities	18,444	16,581

**11 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 March 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	175,146	-	-	175,146
Current Assets	72,774	-	54,080	126,854
Current Liabilities	(6,182)	-	-	(6,182)
Long Term Liabilities	(7,533)	-	-	(7,533)
	<u>234,205</u>	<u>-</u>	<u>54,080</u>	<u>288,285</u>

<b>At 1 April 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	177,129	-	-	177,129
Current Assets	56,232	-	54,080	110,312
Current Liabilities	(5,009)	-	-	(5,009)
Long Term Liabilities	(12,591)	-	-	(12,591)
	<u>215,761</u>	<u>-</u>	<u>54,080</u>	<u>269,841</u>

The individual funds included above are :-

	<b>Funds at 2021</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2022</b>
	£	£	£	£
General unrestricted reserves	215,761	18,444	-	234,205
Over 64 burial scheme	54,080	-	-	54,080
	<u>269,841</u>	<u>18,444</u>	<u>-</u>	<u>288,285</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	132,144	(113,700)	-	18,444
	<u>132,144</u>	<u>(113,700)</u>	<u>-</u>	<u>18,444</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2022 or in the year ended 31 March 2021.

**13 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	12,054	-	12,054	12,055
<b>Total</b>	<b>12,054</b>	<b>-</b>	<b>12,054</b>	<b>12,055</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	49,500	-	49,500	30,212
Hall hire	8,538	-	8,538	2,057
Judaica (net income)	535	-	535	190
Miscellaneous/sundry income	556	-	556	185
Sundry donations	3,966	-	3,966	4,755
Yom Kippur appeal	860	-	860	760
Pennies appeal	40	-	40	71
Security	88	-	88	1,446
<b>Total</b>	<b>64,083</b>	<b>-</b>	<b>64,083</b>	<b>39,676</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>76,137</b>	<b>-</b>	<b>76,137</b>	<b>51,731</b>
<b>Other voluntary income</b>				
Members' subscriptions	55,993	-	55,993	56,751
<b>Total other voluntary income</b>	<b>55,993</b>	<b>-</b>	<b>55,993</b>	<b>56,751</b>
<b>Total Voluntary Income</b>	<b>132,130</b>	<b>-</b>	<b>132,130</b>	<b>108,482</b>
<b>Investment Income</b>				
Bank deposit interest received	14	-	14	32
<b>Total Investment Income</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>32</b>
<b>Total Incoming Resources</b>	<b>132,144</b>	<b>-</b>	<b>132,144</b>	<b>108,514</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Prior Period Total Funds 2021 £</b>
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	13,784	-	13,784	10,461
	<b>13,784</b>	<b>-</b>	<b>13,784</b>	<b>10,461</b>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	11,905	-	11,905	9,730
	<b>11,905</b>	<b>-</b>	<b>11,905</b>	<b>9,730</b>
<i>Premises Costs</i>				
Insurances	5,791	-	5,791	5,194
Light, heat and water	4,741	-	4,741	2,280
Caretaking, cleaning and security	5,298	-	5,298	7,187
Premises repairs and renewals	21,231	-	21,231	4,909
	<b>37,061</b>	<b>-</b>	<b>37,061</b>	<b>19,570</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b>General administrative expenses:</b>				
Telephone and internet	1,603	-	1,603	959
Stationery, printing and postages	415	-	415	821
Affiliation fees and levies	4,800	-	4,800	4,800
Funeral and cemetery expenses	31,822	-	31,822	30,670
Office/computer equipment and consumables	1,989	-	1,989	3,383
Yom Kippur donations	-	-	-	760
Bank and loans interest	906	-	906	1,206
Bank charges	1,188	-	1,188	1,142
Sundry expenses	2,771	-	2,771	2,890
	<b>45,494</b>	<b>-</b>	<b>45,494</b>	<b>46,631</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	2,053	-	2,053	2,012
Legal and professional fees	76	-	76	260
	<b>2,129</b>	<b>-</b>	<b>2,129</b>	<b>2,272</b>
<b>Total Support costs</b>	<b>110,373</b>	<b>-</b>	<b>110,373</b>	<b>88,664</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>110,373</b>	<b>-</b>	<b>110,373</b>	<b>88,664</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,140	-	1,140	1,080
Other fees paid to the examiner	204	-	204	204
Depreciation of fixed assets used for governance	1,983	-	1,983	1,985
<b>Total governance costs</b>	<b>3,327</b>	<b>-</b>	<b>3,327</b>	<b>3,269</b>

Registered Charity Number  
506117

Registered Company Number  
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2022

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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## **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2022**

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant

Stephen J McDonald B.Sc., I.C.P.A.  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
3 October 2022

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary Income	132,130	-	132,130	108,482
Investment Income	14	-	14	32
<b>Total incoming resources</b>	<b>132,144</b>	<b>-</b>	<b>132,144</b>	<b>108,514</b>
<i>Costs of charitable activities</i>	110,373	-	110,373	88,664
<i>Governance costs</i>	3,327	-	3,327	3,269
<b>Total resources expended</b>	<b>113,700</b>	<b>-</b>	<b>113,700</b>	<b>91,933</b>
<b>Net incoming resources before transfers between funds</b>	<b>18,444</b>	<b>-</b>	<b>18,444</b>	<b>16,581</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources before Other recognised gains and losses</b>	<b>18,444</b>	<b>-</b>	<b>18,444</b>	<b>16,581</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>18,444</b>	<b>-</b>	<b>18,444</b>	<b>16,581</b>
<b>Reconciliation of funds</b>				
<i>Total funds brought forward</i>	215,761	54,080	269,841	253,260
<b>Total Funds carried forward</b>	<b>234,205</b>	<b>54,080</b>	<b>288,285</b>	<b>269,841</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	132,130	108,482
Direct costs of turnover	110,373	88,664
<b>Gross surplus</b>	<u>21,757</u>	<u>19,818</u>
Governance costs	3,327	3,269
<b>Operating surplus</b>	<u>18,430</u>	<u>16,549</u>
Interest receivable	14	32
<b>Surplus on ordinary activities before tax</b>	<u>18,444</u>	<u>16,581</u>
<b>Surplus for the financial year</b>	<u>18,444</u>	<u>16,581</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>18,444</u>	<u>16,581</u>

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2022**

Tangible assets	6	175,146	177,129
<b>Total fixed assets</b>		<u>175,146</u>	<u>177,129</u>
<b>Current assets</b>			
Debtors	7	12,022	12,055
Cash at bank and in hand		114,832	98,257
<b>Total current assets</b>		<u>126,854</u>	<u>110,312</u>
<b>Creditors:-</b>			
amounts due within one year	8	(6,182)	(5,009)
<b>Net current assets</b>		<u>120,672</u>	<u>105,303</u>
<b>Total assets less current liabilities</b>		<u>295,818</u>	<u>282,432</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(7,533)	(12,591)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>288,285</u>	<u>269,841</u>
<b>Net assets including pension asset / liability</b>		<u>288,285</u>	<u>269,841</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		234,205	215,761
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		234,205	215,761
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		54,080	54,080
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		54,080	54,080
<b>Total charity funds</b>		<u>288,285</u>	<u>269,841</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Company Number**

07991054

**Balance Sheet**

**as at 31 March 2022**

The directors are satisfied that for the year ended on 31 March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 to 10.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime.

**Mrs M Goldstone**

**Trustee**

**Approved by the board of trustees on 3 October 2022**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is at the discretion of the trustees.

In particular the policy for including items within costs of charitable activities and governance costs is

***Charitable activities***

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 to support them.

***Governance costs***

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost with no provision for depreciation being made.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Cemetery prayer room	2% straight line
Fixtures, fittings & equipment	15% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

A property maintenance reserve is maintained as a provision against any material property repairs.

An over 64 burial fund is held on deposit for those members who have prepaid for their burial. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**2 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.

<b>3 Surplus for the financial year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	132,130	108,482
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,983	1,985
Independent Examiner's Fees	1,140	1,080
Other fees paid to the examiner	204	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities which should be read together with these notes.

<b>5 Staff Costs and Emoluments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries	25,689	20,191
<b>Numbers of full time employees or full time equivalents</b>	<b>2022</b>	<b>2021</b>
Engaged on charitable activities	3	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	Freehold Land and buildings £	Cemetery Prayer Room £	Fixtures, Fittings & Equipment £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2021	123,615	82,385	15,078	221,078
At 31 March 2022	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2021	-	29,649	14,300	43,949
Charge for the year	-	1,648	335	1,983
At 31 March 2022	<u>-</u>	<u>31,297</u>	<u>14,635</u>	<u>45,932</u>
<b>Net book value</b>				
At 31 March 2022	<u>123,615</u>	<u>51,088</u>	<u>443</u>	<u>175,146</u>
At 31 March 2021	<u>123,615</u>	<u>52,736</u>	<u>778</u>	<u>177,129</u>

<b>7 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Debtors	<u>12,022</u>	<u>12,055</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

<b>8 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Trade creditors	898	64
Accrued expenses	1,140	1,080
PAYE and NI	344	65
	<u>6,182</u>	<u>5,009</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	7,533	12,591

<b>10 Analysis of the Net Movement in Funds</b>	<b>2022</b>	<b>2021</b>
	£	£
Net movement in funds from Statement of Financial Activities	18,444	16,581

**11 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 March 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	175,146	-	-	175,146
Current Assets	72,774	-	54,080	126,854
Current Liabilities	(6,182)	-	-	(6,182)
Long Term Liabilities	(7,533)	-	-	(7,533)
	<u>234,205</u>	<u>-</u>	<u>54,080</u>	<u>288,285</u>

<b>At 1 April 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	177,129	-	-	177,129
Current Assets	56,232	-	54,080	110,312
Current Liabilities	(5,009)	-	-	(5,009)
Long Term Liabilities	(12,591)	-	-	(12,591)
	<u>215,761</u>	<u>-</u>	<u>54,080</u>	<u>269,841</u>

The individual funds included above are :-

	<b>Funds at 2021</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2022</b>
	£	£	£	£
General unrestricted reserves	215,761	18,444	-	234,205
Over 64 burial scheme	54,080	-	-	54,080
	<u>269,841</u>	<u>18,444</u>	<u>-</u>	<u>288,285</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	132,144	(113,700)	-	18,444
	<u>132,144</u>	<u>(113,700)</u>	<u>-</u>	<u>18,444</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2022 or in the year ended 31 March 2021.

**13 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	12,054	-	12,054	12,055
<b>Total</b>	<b>12,054</b>	<b>-</b>	<b>12,054</b>	<b>12,055</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	49,500	-	49,500	30,212
Hall hire	8,538	-	8,538	2,057
Judaica (net income)	535	-	535	190
Miscellaneous/sundry income	556	-	556	185
Sundry donations	3,966	-	3,966	4,755
Yom Kippur appeal	860	-	860	760
Pennies appeal	40	-	40	71
Security	88	-	88	1,446
<b>Total</b>	<b>64,083</b>	<b>-</b>	<b>64,083</b>	<b>39,676</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>76,137</b>	<b>-</b>	<b>76,137</b>	<b>51,731</b>
<b>Other voluntary income</b>				
Members' subscriptions	55,993	-	55,993	56,751
<b>Total other voluntary income</b>	<b>55,993</b>	<b>-</b>	<b>55,993</b>	<b>56,751</b>
<b>Total Voluntary Income</b>	<b>132,130</b>	<b>-</b>	<b>132,130</b>	<b>108,482</b>
<b>Investment Income</b>				
Bank deposit interest received	14	-	14	32
<b>Total Investment Income</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>32</b>
<b>Total Incoming Resources</b>	<b>132,144</b>	<b>-</b>	<b>132,144</b>	<b>108,514</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Prior Period Total Funds 2021 £</b>
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	13,784	-	13,784	10,461
	<b>13,784</b>	<b>-</b>	<b>13,784</b>	<b>10,461</b>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	11,905	-	11,905	9,730
	<b>11,905</b>	<b>-</b>	<b>11,905</b>	<b>9,730</b>
<i>Premises Costs</i>				
Insurances	5,791	-	5,791	5,194
Light, heat and water	4,741	-	4,741	2,280
Caretaking, cleaning and security	5,298	-	5,298	7,187
Premises repairs and renewals	21,231	-	21,231	4,909
	<b>37,061</b>	<b>-</b>	<b>37,061</b>	<b>19,570</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b>General administrative expenses:</b>				
Telephone and internet	1,603	-	1,603	959
Stationery, printing and postages	415	-	415	821
Affiliation fees and levies	4,800	-	4,800	4,800
Funeral and cemetery expenses	31,822	-	31,822	30,670
Office/computer equipment and consumables	1,989	-	1,989	3,383
Yom Kippur donations	-	-	-	760
Bank and loans interest	906	-	906	1,206
Bank charges	1,188	-	1,188	1,142
Sundry expenses	2,771	-	2,771	2,890
	<b>45,494</b>	<b>-</b>	<b>45,494</b>	<b>46,631</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	2,053	-	2,053	2,012
Legal and professional fees	76	-	76	260
	<b>2,129</b>	<b>-</b>	<b>2,129</b>	<b>2,272</b>
<b>Total Support costs</b>	<b>110,373</b>	<b>-</b>	<b>110,373</b>	<b>88,664</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>110,373</b>	<b>-</b>	<b>110,373</b>	<b>88,664</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,140	-	1,140	1,080
Other fees paid to the examiner	204	-	204	204
Depreciation of fixed assets used for governance	1,983	-	1,983	1,985
<b>Total governance costs</b>	<b>3,327</b>	<b>-</b>	<b>3,327</b>	<b>3,269</b>

**SHA'AREI SHALOM, THE NORTH MANCHESTER REFORM CONGREGATION**

England & Wales - Charity number 506117

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2020 Period start date To  
Period end date 31st March 2021

Charity name: North Manchester Reform Synagogue Ltd

Charity registration number: 506117

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Reform Congregation of the Jewish faith We provide and promotes Public Worship, Religious Education, Cultural, Social and Charitable activities</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Synagogue undertakes the full range of activities relating to the practise and celebration of the Jewish religion including Weekly Sabbath Services Festival Services throughout the year Marriages Baby Blessings Family and other celebrations Bar and Bat Mitzvah Tuition and Ceremonies Funeral and Tombstone Consecrations Adult Education Members Social Events Inter Synagogue and Inter Faith Activities</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees have regard to the guidance issued by the Charity Commission and always to act with due diligence</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>The Synagogue does not apply for or receive grants.</b>
		<b>The Synagogue does not have any social</b>

Policy on social investment including program related investment	Para 1.38	<b>or related investments.</b>
See below  Contribution made by volunteers	Para1.38  Para 1.38	<b>The Trustees, Members and Lay Personnel are all volunteers and contribute to the running of The Synagogue.</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The Synagogue welcomes members and visitors in a positive and friendly manner and tries to make attendance a worthwhile experience.</b></p> <p><b>Like other organisations, we have operated according to Covid restrictions. We have however adapted our activities within the guidelines. Our Friday evening and Shabbat services have continued to take place through Zoom as have our Board meetings and our last A.G.M. Our office has been open as normal and despite the restrictions we have attracted a small number of new members and converts. Our conversion class operates through Zoom.</b></p> <p><b>Our Outreach Programme aimed at sick and aging members who cannot attend the Synagogue has grown and we have been proactive in keeping in contact and celebrating our various festivals by distributing gift bags. We have been fortunate in that the supermarket local to the synagogue has been very generous.</b></p> <p><b>A toddlers music session that meet here weekly and the local Bridge club will resume once restrictions have lifted.</b></p> <p><b>Our Rabbi continues on a Self Employed, basis.</b></p> <p><b>With regard to long term planning and the aging nature of our members, our Board is active on considering various alternatives.</b></p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>Please see above.</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>Due to Covid , our fund raising activities have been put on hold except for our annual Yom Kippur appeal for charity which raised over £600</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Synagogue ended the year with a credit balance.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We hold reserves for The Burial Fund and for maintaining an aging building.</b>
Amount of reserves held	Para 1.22	<b>£74000.00 for the Burial Fund and £4000.00 for Building Maintenance.</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Our major source of funding comes from Membership Fees. We also receive income from the Hire of our Hall.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>The Synagogue would face a principal risk if our membership drastically reduced.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Board can invite an individual member to become a trustee as per our AGM.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Informal
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Synagogue is managed by an elected Board.
Relationship with any related parties	Para 1.51	A member of The Movement for Reform Judaism
Other		

### Reference and Administrative details

Charity name	North Manchester Reform Synagogue
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitefield Manchester M45 8GQ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Marissa Goldstone	Chair	July 2019	The AGM
2	Steven Nevitt	Hon Sec	Ditto	Ditto
3	Ruth Cowan	Membership Treasurer	Ditto	Ditto
4	Brenda Dysch	General Treasurer	Ditto	Ditto
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		

Registered Charity Number  
506117

Registered Company Number  
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2021

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
**Contents**

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## **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2021**

I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant

Stephen J McDonald B.Sc., I.C.P.A.  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
6 October 2021

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	108,482	-	108,482	103,845
Investment Income	32	-	32	120
<b>Total incoming resources</b>	<b>108,514</b>	<b>-</b>	<b>108,514</b>	<b>103,965</b>
<b><i>Costs of generating funds</i></b>				
Costs of generating voluntary income	-	-	-	419
<b><i>Costs of charitable activities</i></b>	<b>88,664</b>	<b>-</b>	<b>88,664</b>	<b>75,431</b>
<b><i>Governance costs</i></b>	<b>3,269</b>	<b>-</b>	<b>3,269</b>	<b>3,268</b>
<b>Total resources expended</b>	<b>91,933</b>	<b>-</b>	<b>91,933</b>	<b>79,118</b>
<b>Net incoming resources before transfers between funds</b>	<b>16,581</b>	<b>-</b>	<b>16,581</b>	<b>24,847</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources before Other recognised gains and losses</b>	<b>16,581</b>	<b>-</b>	<b>16,581</b>	<b>24,847</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>16,581</b>	<b>-</b>	<b>16,581</b>	<b>24,847</b>
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	<b>199,180</b>	<b>54,080</b>	<b>253,260</b>	<b>228,413</b>
<b>Total Funds carried forward</b>	<b>215,761</b>	<b>54,080</b>	<b>269,841</b>	<b>253,260</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	108,482	103,845
Direct costs of turnover	88,664	75,850
<b>Gross surplus</b>	<u>19,818</u>	<u>27,995</u>
Governance costs	3,269	3,268
<b>Operating surplus</b>	<u>16,549</u>	<u>24,727</u>
Interest receivable	32	120
<b>Surplus on ordinary activities before tax</b>	<u>16,581</u>	<u>24,847</u>
<b>Surplus for the financial year</b>	<u>16,581</u>	<u>24,847</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>16,581</u>	<u>24,847</u>

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2021**

Tangible assets	6	177,129	179,112
<b>Total fixed assets</b>		<u>177,129</u>	<u>179,112</u>
<b>Current assets</b>			
Debtors	7	12,055	14,541
Cash at bank and in hand		98,257	81,952
<b>Total current assets</b>		<u>110,312</u>	<u>96,493</u>
<b>Creditors:-</b>			
amounts due within one year	8	(5,009)	(4,996)
<b>Net current assets</b>		<u>105,303</u>	<u>91,497</u>
<b>Total assets less current liabilities</b>		<u>282,432</u>	<u>270,609</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(12,591)	(17,349)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>269,841</u>	<u>253,260</u>
<b>Net assets including pension asset / liability</b>		<u>269,841</u>	<u>253,260</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		215,761	199,180
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		215,761	199,180
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		54,080	54,080
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		54,080	54,080
<b>Total charity funds</b>		<u>269,841</u>	<u>253,260</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Company Number**

07991054

**Balance Sheet**

**as at 31 March 2021**

The directors are satisfied that for the year ended on 31 March 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 to 10.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime.

**Mrs M Goldstone**

**Trustee**

**Approved by the board of trustees on 6 October 2021**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is at the discretion of the trustees.

In particular the policy for including items within costs of charitable activities and governance costs is

***Charitable activities***

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 to support them.

***Governance costs***

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost with no provision for depreciation being made.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Cemetery prayer room	2% straight line
Fixtures, fittings & equipment	15% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

A property maintenance reserve is maintained as a provision against any material property repairs.

An over 64 burial fund is held on deposit for those members who have prepaid for their burial. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**2 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.

<b>3 Surplus for the financial year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	108,482	103,845
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,985	1,984
Independent Examiner's Fees	1,080	1,080
Other fees paid to the examiner	204	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities which should be read together with these notes.

<b>5 Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries	20,191	27,720
<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
Engaged on charitable activities	3	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	Freehold Land and buildings £	Cemetery Prayer Room £	Fixtures, Fittings & Equipment £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2020	123,615	82,385	15,078	221,078
At 31 March 2021	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2020	-	28,001	13,965	41,966
Charge for the year	-	1,648	335	1,983
At 31 March 2021	<u>-</u>	<u>29,649</u>	<u>14,300</u>	<u>43,949</u>
<b>Net book value</b>				
At 31 March 2021	<u>123,615</u>	<u>52,736</u>	<u>778</u>	<u>177,129</u>
At 31 March 2020	<u>123,615</u>	<u>54,384</u>	<u>1,113</u>	<u>179,112</u>

<b>7 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other Debtors	-	74
Taxation recoverable from gift aid	12,055	14,467
	<u>12,055</u>	<u>14,541</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>8 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Trade creditors	64	-
Accrued expenses	1,080	1,116
PAYE and NI	65	80
	<u>5,009</u>	<u>4,996</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans and overdrafts	12,591	17,349

<b>10 Analysis of the Net Movement in Funds</b>	<b>2021</b>	<b>2020</b>
	£	£
Net movement in funds from Statement of Financial Activities	16,581	24,847
Net resources applied on functional fixed assets	-	(989)
<b>Net movement in funds available for future activities</b>	<u>16,581</u>	<u>23,858</u>

<b>11 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 March 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	177,129	-	-	177,129
Current Assets	56,232	-	54,080	110,312
Current Liabilities	(5,009)	-	-	(5,009)
Long Term Liabilities	(12,591)	-	-	(12,591)
	<u>215,761</u>	<u>-</u>	<u>54,080</u>	<u>269,841</u>

<b>At 1 April 2020</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	179,112	-	-	179,112
Current Assets	42,413	-	54,080	96,493
Current Liabilities	(4,996)	-	-	(4,996)
Long Term Liabilities	(17,349)	-	-	(17,349)
	<u>199,180</u>	<u>-</u>	<u>54,080</u>	<u>253,260</u>

The individual funds included above are :-

	<b>Funds at 2020</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2021</b>
	£	£	£	£
General unrestricted reserves	199,180	16,581	-	215,761
Over 64 burial scheme	54,080	-	-	54,080
	<u>253,260</u>	<u>16,581</u>	<u>-</u>	<u>269,841</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	108,514	(91,933)	-	16,581
	<u>108,514</u>	<u>(91,933)</u>	<u>-</u>	<u>16,581</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2021 or in the year ended 31 March 2020.

**13 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	12,055	-	12,055	14,467
<b>Total</b>	<b>12,055</b>	<b>-</b>	<b>12,055</b>	<b>14,467</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	30,212	-	30,212	24,401
Hall hire	2,057	-	2,057	5,234
Tuition	-	-	-	400
Judaica (net income)	190	-	190	263
Miscellaneous/sundry income	185	-	185	831
Sundry donations	4,755	-	4,755	1,777
Yom Kippur appeal	760	-	760	757
Pennies appeal	71	-	71	113
Security	1,446	-	1,446	-
<b>Total</b>	<b>39,676</b>	<b>-</b>	<b>39,676</b>	<b>33,776</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>51,731</b>	<b>-</b>	<b>51,731</b>	<b>48,243</b>
<b>Other voluntary income</b>				
Members' subscriptions	56,751	-	56,751	55,602
<b>Total other voluntary income</b>	<b>56,751</b>	<b>-</b>	<b>56,751</b>	<b>55,602</b>
<b>Total Voluntary Income</b>	<b>108,482</b>	<b>-</b>	<b>108,482</b>	<b>103,845</b>
<b>Investment Income</b>				
Bank deposit interest received	32	-	32	120
<b>Total Investment Income</b>	<b>32</b>	<b>-</b>	<b>32</b>	<b>120</b>
<b>Total Incoming Resources</b>	<b>108,514</b>	<b>-</b>	<b>108,514</b>	<b>103,965</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Costs of generating funds</b>				
<i>Costs of generating voluntary income</i>				
Fundraising activities - GUILD	-	-	-	419
	-	-	-	<b>419</b>
<b>Total costs of generating voluntary income</b>	-	-	-	<b>419</b>
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	10,461	-	10,461	10,548
	<b>10,461</b>	-	<b>10,461</b>	<b>10,548</b>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	9,730	-	9,730	17,172
	<b>9,730</b>	-	<b>9,730</b>	<b>17,172</b>
<i>Premises Costs</i>				
Insurances	5,194	-	5,194	1,659
Light, heat and water	2,280	-	2,280	2,785
Caretaking, cleaning and security	7,187	-	7,187	8,812
Premises repairs and renewals	4,909	-	4,909	6,817
	<b>19,570</b>	-	<b>19,570</b>	<b>20,073</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>General administrative expenses:</b>				
Telephone and internet	959	-	959	1,977
Stationery, printing and postages	821	-	821	795
Affiliation fees and levies	4,800	-	4,800	4,800
Funeral and cemetery expenses	30,670	-	30,670	8,308
Office/computer equipment and consumables	3,383	-	3,383	3,041
Yom Kippur donations	760	-	760	600
Bank and loans interest	1,206	-	1,206	1,465
Advertising and PR	-	-	-	607
Bank charges	1,142	-	1,142	1,157
Sundry expenses	2,890	-	2,890	2,903
	<b>46,631</b>	<b>-</b>	<b>46,631</b>	<b>25,653</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	2,012	-	2,012	1,787
Legal and professional fees	260	-	260	198
	<b>2,272</b>	<b>-</b>	<b>2,272</b>	<b>1,985</b>
<b>Total Support costs</b>	<b>88,664</b>	<b>-</b>	<b>88,664</b>	<b>75,431</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>88,664</b>	<b>-</b>	<b>88,664</b>	<b>75,431</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,080	-	1,080	1,080
Other fees paid to the examiner	204	-	204	204
Depreciation of fixed assets used for governance	1,985	-	1,985	1,984
<b>Total governance costs</b>	<b>3,269</b>	<b>-</b>	<b>3,269</b>	<b>3,268</b>

Registered Charity Number  
506117

Registered Company Number  
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2021

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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## **NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2021**

I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant

Stephen J McDonald B.Sc., I.C.P.A.  
Station Chambers  
36 Bolton Street  
Bury  
Lancs  
BL9 0LL

The date upon which my opinion is expressed is :-  
6 October 2021

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	108,482	-	108,482	103,845
Investment Income	32	-	32	120
<b>Total incoming resources</b>	<b>108,514</b>	<b>-</b>	<b>108,514</b>	<b>103,965</b>
<b><i>Costs of generating funds</i></b>				
Costs of generating voluntary income	-	-	-	419
<b><i>Costs of charitable activities</i></b>	88,664	-	88,664	75,431
<b><i>Governance costs</i></b>	3,269	-	3,269	3,268
<b>Total resources expended</b>	<b>91,933</b>	<b>-</b>	<b>91,933</b>	<b>79,118</b>
<b>Net incoming resources before transfers between funds</b>	<b>16,581</b>	<b>-</b>	<b>16,581</b>	<b>24,847</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources before Other recognised gains and losses</b>	<b>16,581</b>	<b>-</b>	<b>16,581</b>	<b>24,847</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>16,581</b>	<b>-</b>	<b>16,581</b>	<b>24,847</b>
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	<b>199,180</b>	<b>54,080</b>	<b>253,260</b>	<b>228,413</b>
<b>Total Funds carried forward</b>	<b>215,761</b>	<b>54,080</b>	<b>269,841</b>	<b>253,260</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	108,482	103,845
Direct costs of turnover	88,664	75,850
<b>Gross surplus</b>	<u>19,818</u>	<u>27,995</u>
Governance costs	3,269	3,268
<b>Operating surplus</b>	<u>16,549</u>	<u>24,727</u>
Interest receivable	32	120
<b>Surplus on ordinary activities before tax</b>	<u>16,581</u>	<u>24,847</u>
<b>Surplus for the financial year</b>	<u>16,581</u>	<u>24,847</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>16,581</u>	<u>24,847</u>

**All activities derive from continuing operations**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2021**

Tangible assets	6	177,129	179,112
<b>Total fixed assets</b>		<u>177,129</u>	<u>179,112</u>
<b>Current assets</b>			
Debtors	7	12,055	14,541
Cash at bank and in hand		98,257	81,952
<b>Total current assets</b>		<u>110,312</u>	<u>96,493</u>
<b>Creditors:-</b>			
amounts due within one year	8	(5,009)	(4,996)
<b>Net current assets</b>		<u>105,303</u>	<u>91,497</u>
<b>Total assets less current liabilities</b>		<u>282,432</u>	<u>270,609</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(12,591)	(17,349)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>269,841</u>	<u>253,260</u>
<b>Net assets including pension asset / liability</b>		<u>269,841</u>	<u>253,260</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		215,761	199,180
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		215,761	199,180
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		54,080	54,080
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		54,080	54,080
<b>Total charity funds</b>		<u>269,841</u>	<u>253,260</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Company Number**

07991054

**Balance Sheet**

**as at 31 March 2021**

The directors are satisfied that for the year ended on 31 March 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 to 10.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime.

**Mrs M Goldstone**

**Trustee**

**Approved by the board of trustees on 6 October 2021**

**The notes on pages 15 to 19 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is at the discretion of the trustees.

In particular the policy for including items within costs of charitable activities and governance costs is

***Charitable activities***

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 to support them.

***Governance costs***

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost with no provision for depreciation being made.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Cemetery prayer room	2% straight line
Fixtures, fittings & equipment	15% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

A property maintenance reserve is maintained as a provision against any material property repairs.

An over 64 burial fund is held on deposit for those members who have prepaid for their burial. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**2 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.

<b>3 Surplus for the financial year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	108,482	103,845
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,985	1,984
Independent Examiner's Fees	1,080	1,080
Other fees paid to the examiner	204	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities which should be read together with these notes.

<b>5 Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries	20,191	27,720
<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
Engaged on charitable activities	3	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	Freehold Land and buildings £	Cemetery Prayer Room £	Fixtures, Fittings & Equipment £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2020	123,615	82,385	15,078	221,078
At 31 March 2021	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2020	-	28,001	13,965	41,966
Charge for the year	-	1,648	335	1,983
At 31 March 2021	<u>-</u>	<u>29,649</u>	<u>14,300</u>	<u>43,949</u>
<b>Net book value</b>				
At 31 March 2021	<u>123,615</u>	<u>52,736</u>	<u>778</u>	<u>177,129</u>
At 31 March 2020	<u>123,615</u>	<u>54,384</u>	<u>1,113</u>	<u>179,112</u>

<b>7 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other Debtors	-	74
Taxation recoverable from gift aid	12,055	14,467
	<u>12,055</u>	<u>14,541</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>8 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Trade creditors	64	-
Accrued expenses	1,080	1,116
PAYE and NI	65	80
	<u>5,009</u>	<u>4,996</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans and overdrafts	12,591	17,349

<b>10 Analysis of the Net Movement in Funds</b>	<b>2021</b>	<b>2020</b>
	£	£
Net movement in funds from Statement of Financial Activities	16,581	24,847
Net resources applied on functional fixed assets	-	(989)
<b>Net movement in funds available for future activities</b>	<u>16,581</u>	<u>23,858</u>

<b>11 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 March 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	177,129	-	-	177,129
Current Assets	56,232	-	54,080	110,312
Current Liabilities	(5,009)	-	-	(5,009)
Long Term Liabilities	(12,591)	-	-	(12,591)
	<u>215,761</u>	<u>-</u>	<u>54,080</u>	<u>269,841</u>

<b>At 1 April 2020</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	179,112	-	-	179,112
Current Assets	42,413	-	54,080	96,493
Current Liabilities	(4,996)	-	-	(4,996)
Long Term Liabilities	(17,349)	-	-	(17,349)
	<u>199,180</u>	<u>-</u>	<u>54,080</u>	<u>253,260</u>

The individual funds included above are :-

	<b>Funds at 2020</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2021</b>
	£	£	£	£
General unrestricted reserves	199,180	16,581	-	215,761
Over 64 burial scheme	54,080	-	-	54,080
	<u>253,260</u>	<u>16,581</u>	<u>-</u>	<u>269,841</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	108,514	(91,933)	-	16,581
	<u>108,514</u>	<u>(91,933)</u>	<u>-</u>	<u>16,581</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2021 or in the year ended 31 March 2020.

**13 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	12,055	-	12,055	14,467
<b>Total</b>	<b>12,055</b>	<b>-</b>	<b>12,055</b>	<b>14,467</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	30,212	-	30,212	24,401
Hall hire	2,057	-	2,057	5,234
Tuition	-	-	-	400
Judaica (net income)	190	-	190	263
Miscellaneous/sundry income	185	-	185	831
Sundry donations	4,755	-	4,755	1,777
Yom Kippur appeal	760	-	760	757
Pennies appeal	71	-	71	113
Security	1,446	-	1,446	-
<b>Total</b>	<b>39,676</b>	<b>-</b>	<b>39,676</b>	<b>33,776</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>51,731</b>	<b>-</b>	<b>51,731</b>	<b>48,243</b>
<b>Other voluntary income</b>				
Members' subscriptions	56,751	-	56,751	55,602
<b>Total other voluntary income</b>	<b>56,751</b>	<b>-</b>	<b>56,751</b>	<b>55,602</b>
<b>Total Voluntary Income</b>	<b>108,482</b>	<b>-</b>	<b>108,482</b>	<b>103,845</b>
<b>Investment Income</b>				
Bank deposit interest received	32	-	32	120
<b>Total Investment Income</b>	<b>32</b>	<b>-</b>	<b>32</b>	<b>120</b>
<b>Total Incoming Resources</b>	<b>108,514</b>	<b>-</b>	<b>108,514</b>	<b>103,965</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Costs of generating funds</b>				
<i>Costs of generating voluntary income</i>				
Fundraising activities - GUILD	-	-	-	419
	-	-	-	<b>419</b>
<b>Total costs of generating voluntary income</b>	-	-	-	<b>419</b>
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs</i>				
<i>in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	10,461	-	10,461	10,548
	<b>10,461</b>	-	<b>10,461</b>	<b>10,548</b>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	9,730	-	9,730	17,172
	<b>9,730</b>	-	<b>9,730</b>	<b>17,172</b>
<i>Premises Costs</i>				
Insurances	5,194	-	5,194	1,659
Light, heat and water	2,280	-	2,280	2,785
Caretaking, cleaning and security	7,187	-	7,187	8,812
Premises repairs and renewals	4,909	-	4,909	6,817
	<b>19,570</b>	-	<b>19,570</b>	<b>20,073</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>General administrative expenses:</b>				
Telephone and internet	959	-	959	1,977
Stationery, printing and postages	821	-	821	795
Affiliation fees and levies	4,800	-	4,800	4,800
Funeral and cemetery expenses	30,670	-	30,670	8,308
Office/computer equipment and consumables	3,383	-	3,383	3,041
Yom Kippur donations	760	-	760	600
Bank and loans interest	1,206	-	1,206	1,465
Advertising and PR	-	-	-	607
Bank charges	1,142	-	1,142	1,157
Sundry expenses	2,890	-	2,890	2,903
	<b>46,631</b>	<b>-</b>	<b>46,631</b>	<b>25,653</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	2,012	-	2,012	1,787
Legal and professional fees	260	-	260	198
	<b>2,272</b>	<b>-</b>	<b>2,272</b>	<b>1,985</b>
<b>Total Support costs</b>	<b>88,664</b>	<b>-</b>	<b>88,664</b>	<b>75,431</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>88,664</b>	<b>-</b>	<b>88,664</b>	<b>75,431</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,080	-	1,080	1,080
Other fees paid to the examiner	204	-	204	204
Depreciation of fixed assets used for governance	1,985	-	1,985	1,984
<b>Total governance costs</b>	<b>3,269</b>	<b>-</b>	<b>3,269</b>	<b>3,268</b>