

MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

England & Wales · Charity number 521228

Details

Other names	JEWISH LADS' BRIGADE AND CLUB, MANCHESTER MACCABI CLUB
Status	Registered
Legal form	Other
Registered	1963-10-15
Register	View on the Charity Commission register

Contact

Address	Manchester Maccabi CSC Bury Old Road Prestwich Manchester M25 0EG
Phone	0161 492 0040
Email	info@manchestermaccabi.org.uk
Website	www.manchestermaccabi.org.uk

Activities

Objects: TO FURTHER OR BENEFIT, WITH A FOCUS ON THE JEWISH COMMUNITY THE RESIDENTS OF BURY, MANCHESTER, SALFORD AND SURROUNDING AREAS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY BODIES AND OTHER ORGANISATIONS IN A COMMON EFFORT TO PROMOTE EDUCATION, CULTURE, SOCIAL WELFARE AND COHESION AND PHYSICAL AND MENTAL WELLBEING THROUGH THE PROVISION AND MAINTENANCE OF A COMMUNITY CENTRE FOR USE OF THE RESIDENTS AND OTHERS.

Activities: Community centre and sports club

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£316,323	£329,815	-	-
2024-03-31	£414,288	£338,445	-	-
2023-03-31	£238,938	£299,387	£1,643,647	3
2022-03-31	£238,938	£258,885	-	-
2021-03-31	£245,613	£206,768	-	-

Trustees

Name	Role	Appointed
DARRYL MARK LEE	Chair	2018-12-20
Bernard Max Yaffe		2024-01-25
David Martin Nadler		2024-01-25
ROBERT LEVY		2024-06-19
SUZANNE DAWN GELLMAN		

MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

England & Wales - Charity number 521228

Accounts

Charity Number: 521228

Manchester Maccabi Community and Sports Club
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

Manchester Maccabi Community and Sports Club

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 18

Manchester Maccabi Community and Sports Club

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Darryl Lee Suzanne Gellman Bernard Yaffe David Nadler Robert Levy (Appointed 19 June 2024)
Charity Number in England and Wales	521228
Principal Address	Brooklands Bury Old Road Prestwich Manchester M25 0EG
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge Clowes Street Salford M3 5NA

Manchester Maccabi Community and Sports Club

TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Manchester Maccabi Community and Sports Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

Mission, Objectives and Strategy

Objectives

To further or benefit, with a focus on the Jewish community the residents of Bury, Manchester, Salford and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary bodies and other organisations in a common effort to promote education, culture, social welfare and cohesion and physical and mental wellbeing through the provision and maintenance of a community centre for use of the residents and others.

Structure, Governance and Management

Structure

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 25 June 2001, as amended by a scheme dated 19 October 2021

Governance

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

Joint Trustee and Executive meetings are held, chaired by Chairman of Trustees, Bernard Yaffe.

- Executive Committee

Executive Committee

Kathryn Levy
Michael Sacks
Deborah Britstone
Andrew Saipe
Vikki Goldstein
Adam Jackson
Josh Silverstone

Review of Activities, Achievements and Performance

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds, and a sense of community amongst our youth, adults, family and friends. Our core values are driven by the passionate belief that we will always create a culture of mutual respect, understanding, equality and diversity within the community. We constantly strive to meet changing needs and expectations and will continue to do so in the future.

Each week over 1000 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of baby and toddler groups right up to over 60's. We host many activities on a weekly basis, including football, table tennis, self-defence, rounders, knitting, women's only exercise and mother/baby groups to name but a few. We also offer unique and specialist workshops such as flower arranging, photography, stitching and much more. With more people now being able to meet, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is in bringing more colour and purpose to people's lives every day. Whilst catering primarily to the Jewish community, Manchester Maccabi also opens its facilities to the public at large and has established wonderful relationships with Greater Manchester police, local schools and football clubs, local councils and local faith communities, all who use our facilities on a regular basis.

Manchester Maccabi Community and Sports Club

TRUSTEES' REPORT

for the financial year ended 31 March 2025

The club continues to establish itself as a communal hub, offering vital social and sporting facilities to many people who might not have otherwise used them and on that basis, we truly believe we provide an invaluable service and benefit to those in our community, and beyond.

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

From the Clubs perspective, this was a year of consolidation following all the refurbishment done on the fabric of the building together with a total re-organisation of the management of the facility and investment in new resources to support our new Chief Executive. The Board therefore feel extremely optimistic that with these major structural changes in place, Manchester Maccabi can now focus on driving its strategic objectives as a Sporting, Social and Cultural hub for local and broader community.

Our Total Income for 2025 came in at £316.3k as compared to £414.3k last year, a decrease of £98.0k or 24%. The main driver of this reduction was Donations and Legacies which were £96.6k vs £225.6k a reduction of £129.0k or 57% and this was entirely due to last year's Football Foundation award of £125k towards the replacement of our 3G artificial playing surface. On the positive side however was the increase in Club activities to £202.7k from £187.6k, an increase of £15.1k or 9% and the addition of £16.5k by way of rental income from letting some of our office space for the first time.

Total Expenditure of running the Club was £325.8k compared to £337.4k a reduction of £11.6k or 3%. On the positive side our total costs of running activities reduced by £34.9k due to the mix of activities held versus last year particularly driven by the absence of a Boxing event this year and similarly our governance costs reduced by £12.7k due to a reduction in Legal and Surveyors fees incurred last year on Club developments. These savings were offset however by an increase in running costs for the Brooklands site of £13.8k due to an increase in utility and insurance headwinds.

The net movement in funds for the year, being revenues less expenditure, was therefore -£13.5k, £89.3k down on 2024, being a function of the lower income and higher expenditure.

From a cash perspective, whilst the Club generated strong cashflow of £62.0k, further investment in fixed asset additions and working capital together with ongoing paying down of long-term debt, depleted our net cash balances by £5.3k.

	£
Net Movement In Funds For Year	(13,492)
Depreciation	75,510
Total Cash Generated	62,018
Increase in Working Capital	(30,384)
Fixed Asset Additions	(32,099)
Reduction of Long -Term Debt	(4,815)
Net Movement in Bank Balances	(5,280)
Opening Cash Balance	25,852
Closing Cash Balance	20,572
Reduction	(5,280)

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £1,864,973 (2024 - £1,899,969) and liabilities of £158,975 (2024 - £180,479). The net assets of the charity have decreased by £(13,492).

Principal Risks and Uncertainties

The major risks to which the charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Manchester Maccabi Community and Sports Club TRUSTEES' REPORT

for the financial year ended 31 March 2025

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Manchester Maccabi Community and Sports Club subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

16/11/2025

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



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

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

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

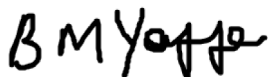
In preparing these financial statements, the trustees are required to:

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

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

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

Approved by the Board of Trustees on 16/11/2025 and signed on its behalf by:



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



Steven Nixon BSc (Hons) FCCA

LANGERS MN LIMITED

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Date: 17 November 2025

.....

Manchester Maccabi Community and Sports Club

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	67,733	28,843	96,576	100,337	125,307	225,644
Charitable activities							
Community and Sports Club	3.2	202,741	-	202,741	187,591	-	187,591
Investments	3.3	17,006	-	17,006	1,053	-	1,053
Total income		287,480	28,843	316,323	288,981	125,307	414,288
Expenditure							
Raising funds	4.1	3,992	-	3,992	1,080	-	1,080
Charitable activities	4.2	316,685	9,138	325,823	329,950	7,415	337,365
Total Expenditure		320,677	9,138	329,815	331,030	7,415	338,445
Net income/(expenditure)		(33,197)	19,705	(13,492)	(42,049)	117,892	75,843
Transfers between funds		12,743	(12,743)	-	108,832	(108,832)	-
Net movement in funds for the financial year		(20,454)	6,962	(13,492)	66,783	9,060	75,843
Reconciliation of funds:							
Total funds beginning of the year	16	1,707,011	12,479	1,719,490	1,640,228	3,419	1,643,647
Total funds at the end of the year		1,686,557	19,441	1,705,998	1,707,011	12,479	1,719,490

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

Manchester Maccabi Community and Sports Club

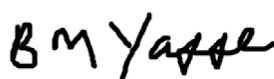
BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	9	<u>1,801,840</u>	<u>1,845,251</u>
Current Assets			
Stocks	10	1,000	1,000
Debtors	11	41,561	27,866
Cash at bank and in hand		<u>20,572</u>	<u>25,852</u>
		<u>63,133</u>	<u>54,718</u>
Creditors: Amounts falling due within one year	12	<u>(57,559)</u>	<u>(74,248)</u>
Net Current Assets/(Liabilities)		<u>5,574</u>	<u>(19,530)</u>
Total Assets less Current Liabilities		<u>1,807,414</u>	<u>1,825,721</u>
Creditors			
Amounts falling due after more than one year	13	<u>(101,416)</u>	<u>(106,231)</u>
Total Net Assets		<u>1,705,998</u>	<u>1,719,490</u>
Funds			
Restricted trust funds		19,441	12,479
General fund (unrestricted)		<u>1,686,557</u>	<u>1,707,011</u>
Total funds	16	<u>1,705,998</u>	<u>1,719,490</u>

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

Approved by the Board of Trustees and authorised for issue on 16/11/2025 and signed on its behalf by



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Manchester Maccabi Community and Sports Club is a charity incorporated in England. The registered office of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

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

Income from charitable activities

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

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

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

Manchester Maccabi Community and Sports Club NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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

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

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

Expenditure

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Synthetic Sports Pitches	-	10% Straight line

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations individually less than £1,000	7,402	-	7,402	12,683
Donations individually greater than £1,000	5,000	-	5,000	9,221
Entity donations individually less than £1,000	2,600	-	2,600	687
Entity donations individually greater than £1000	10,000	7,500	17,500	20,729
Revenue grants and donations from non public bodies	42,731	21,343	64,074	182,324
	<u>67,733</u>	<u>28,843</u>	<u>96,576</u>	<u>225,644</u>

The following prior year income was restricted; £125,307 of Revenue grants and donations from non public bodies.

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Community and Sports Club:				
Indoor & Outdoor activities	202,741	-	202,741	187,591

The following income is now disclosed within Charitable Activities - Indoor & Outdoor activities rather than Other Trading Activities; Bar & Bistro Takings; Vending machine income.

All prior year income was unrestricted.

3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Bank interest received	523	-	523	1,053
Office rent received	16,483	-	16,483	-
	<u>17,006</u>	<u>-</u>	<u>17,006</u>	<u>1,053</u>

All prior year income was unrestricted.

4. EXPENDITURE				2025	2024
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	£	£
Promotion & Fundraising	3,992	-	-	3,992	1,080

All prior year expenditure was unrestricted.

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Gross wages and salaries - charitable activities	71,225	-	-	71,225	67,256
Defined contribution pension costs - charitable activities	1,258	-	-	1,258	1,451
Other staff costs	3,405	-	-	3,405	130
Employers NI - charitable activities	130	-	-	130	-
Bar & Bistro stock purchased	-	-	-	-	888
Direct costs for indoor & outdoor activities	28,364	-	-	28,364	63,278
Costs of operating Brooklands facilities	130,065	-	-	130,065	116,304
Loan interest	9,761	-	-	9,761	10,075
Depreciation and amortisation	75,510	-	-	75,510	59,129
Governance Costs (Note 4.3)	3,845	2,260	-	6,105	18,854
	<u>323,563</u>	<u>2,260</u>	<u>-</u>	<u>325,823</u>	<u>337,365</u>

The following costs are now disclosed within Direct costs for indoor & outdoor activities rather than Bar & Bistro stock purchased.

The following costs were restricted; Direct costs for indoor & outdoor activities £8,178 (2024 £0); Costs of operating Brooklands facilities £960 (2024 £7,415).

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Independent examiner's fees	-	2,260	-	2,260	2,273
Other governance costs	3,845	-	-	3,845	16,581
	<u>3,845</u>	<u>2,260</u>	<u>-</u>	<u>6,105</u>	<u>18,854</u>

All prior year expenditure was unrestricted.

5. NET INCOME	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	75,510	59,129
Independent Examiner's remuneration:		
- independent examination services	2,260	2,153
- tax advisory services	-	120
	<u>77,770</u>	<u>61,402</u>

6. INVESTMENT AND OTHER INCOME	2025 £	2024 £
Rent receivable - other income	16,483	-
Bank interest	523	1,053
	<u>17,006</u>	<u>1,053</u>

7. INTEREST PAYABLE AND SIMILAR CHARGES	2025 £	2024 £
On bank loans and overdrafts	9,761	10,075
	<u>9,761</u>	<u>10,075</u>

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Caretaker	1	1
Manager	1	1
Marketing Manager	1	1
Reception	1	1
	<u>4</u>	<u>4</u>

The staff costs comprise:	2025 £	2024 £
Wages and salaries	71,225	67,256
Social security costs	130	-
Pension costs	1,258	1,451
	<u>72,613</u>	<u>68,707</u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

9. TANGIBLE FIXED ASSETS

	Long leasehold property £	Plant and machinery £	Fixtures, fittings and equipment £	Synthetic Sports Pitches £	Total £
Cost					
At 1 April 2024	2,372,206	69,368	145,163	136,803	2,723,540
Additions	22,585	-	4,806	4,708	32,099
At 31 March 2025	<u>2,394,791</u>	<u>69,368</u>	<u>149,969</u>	<u>141,511</u>	<u>2,755,639</u>
Depreciation					
At 1 April 2024	745,158	21,271	107,300	4,560	878,289
Charge for the financial year	47,803	7,215	6,537	13,955	75,510
At 31 March 2025	<u>792,961</u>	<u>28,486</u>	<u>113,837</u>	<u>18,515</u>	<u>953,799</u>
Net book value					
At 31 March 2025	<u>1,601,830</u>	<u>40,882</u>	<u>36,132</u>	<u>122,996</u>	<u>1,801,840</u>
At 31 March 2024	<u>1,627,048</u>	<u>48,097</u>	<u>37,863</u>	<u>132,243</u>	<u>1,845,251</u>
10. STOCKS				2025	2024
				£	£
Stock (non trading)				1,000	1,000
11. DEBTORS				2025	2024
				£	£
Trade debtors				12,195	12,140
Other debtors				8,699	7,195
Taxation and social security costs (Note 14)				2,686	2,179
Prepayments and accrued income				17,981	6,352
				<u>41,561</u>	<u>27,866</u>
12. CREDITORS				2025	2024
Amounts falling due within one year				£	£
Bank loan				4,806	4,115
Trade creditors				30,150	45,645
Taxation and social security costs (Note 14)				4,043	2,892
Other creditors				747	1,387
Accruals and deferred income:					
Pension accrual				-	288
Other accruals				17,813	19,921
				<u>57,559</u>	<u>74,248</u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. CREDITORS		2025	2024
Amounts falling due after more than one year		£	£
Bank loan		101,416	106,231
		<u> </u>	<u> </u>
Repayable in one year or less, or on demand (Note 12)		4,806	4,115
Repayable between two and five years		23,755	21,039
Repayable in five years or more		77,661	85,192
		<u> </u>	<u> </u>
		106,222	110,346
		<u> </u>	<u> </u>
14. TAXATION AND SOCIAL SECURITY		2025	2024
		£	£
Debtors:			
VAT		2,686	2,179
		<u> </u>	<u> </u>
Creditors:			
PAYE / NI		4,043	2,892
		<u> </u>	<u> </u>
15. RESERVES		2025	2024
		£	£
At the beginning of the year		1,719,490	1,643,647
(Deficit)/Surplus for the financial year		(13,492)	75,843
		<u> </u>	<u> </u>
At the end of the year		1,705,998	1,719,490
		<u> </u>	<u> </u>
16. FUNDS			
16.1 RECONCILIATION OF MOVEMENT IN FUNDS			
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2023	1,640,228	3,419	1,643,647
Movement during the financial year	66,783	9,060	75,843
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,707,011	12,479	1,719,490
Movement during the financial year	(20,454)	6,962	(13,492)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,686,557	19,441	1,705,998
	<u> </u>	<u> </u>	<u> </u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted funds					
Transport for Greater Manchester Cycle Stands	1,979	-	-	-	1,979
Asda Foundation	-	960	960	-	-
3G Pitch Maintenance Fund	-	7,743	-	(7,743)	-
National Lottery Community Fund	10,000	-	-	-	10,000
Sported Foundation Grant Fund	500	-	-	-	500
Hello Buddy	-	2,401	1,501	-	900
Community Connections (wellbeing and open day)	-	450	450	-	-
Community Bazaar	-	700	700	-	-
Duke of Edinburgh Youth Without Limits	-	9,089	3,027	-	6,062
Club Refurbishment	-	5,000	-	(5,000)	-
Disability Football	-	2,500	2,500	-	-
	<u>12,479</u>	<u>28,843</u>	<u>9,138</u>	<u>(12,743)</u>	<u>19,441</u>
Unrestricted funds					
Unrestricted General	1,707,011	287,480	320,677	12,743	1,686,557
Total funds	<u><u>1,719,490</u></u>	<u><u>316,323</u></u>	<u><u>329,815</u></u>	<u><u>-</u></u>	<u><u>1,705,998</u></u>

Unrestricted Funds

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

Restricted Funds

Transport for Greater Manchester Cycle Stands

A grant from Transport for Greater Manchester for the provision of cycling equipment.

Asda Foundation

A grant towards the cost of living.

National Lottery Community Fund

A grant for project ID 20238771

Sported Foundation Grant Fund

A grant to assist with the provision of girls football to maintain and develop teams and sessions as a platform to attract and retain young female players to participate in playing football.

Hello Buddy

A grant to fund the Hello Buddy project.

Community Connections (well being and open day)

A grant to fund the Community Connections (well being and open day) project.

Community Bazaar

A grant to fund the Community Bazaar project.

Duke of Edinburgh Youth Without Limits

An award to fund the Duke Of Edinburgh Youth Without Limits Project.

Club Refurbishment

Donations towards the club refurbishment.

Disability Football

A grant to fund the provision of disability football.

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	19,441	-	-	19,441
Unrestricted general funds	1,801,840	43,692	(57,559)	(101,416)	1,686,557
	1,801,840	63,133	(57,559)	(101,416)	1,705,998

17. POST-BALANCE SHEET EVENTS

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

MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

England & Wales - Charity number 521228

Accounts

Charity Number: 521228

Manchester Maccabi Community and Sports Club
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2024

Manchester Maccabi Community and Sports Club

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 18

Manchester Maccabi Community and Sports Club

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Darryl Lee Suzanne Gellman Bernard Yaffe (Appointed 19 December 2023) David Nadler (Appointed 19 December 2023) Robert Levy (Appointed 18 June 2024)
Charity Number in England and Wales	521228
Principal Address	Brooklands Bury Old Road Prestwich Manchester M25 0EG
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY GB
Principal Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge Clowes Street Salford M3 5NA

Manchester Maccabi Community and Sports Club

TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Manchester Maccabi Community and Sports Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

Mission, Objectives and Strategy

Objectives

To further or benefit, with a focus on the Jewish community the residents of Bury, Manchester, Salford and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary bodies and other organisations in a common effort to promote education, culture, social welfare and cohesion and physical and mental wellbeing through the provision and maintenance of a community centre for use of the residents and others.

Structure, Governance and Management

Structure

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 25 June 2001, as amended by a scheme dated 19 October 2021

Governance

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

- Executive Committee

Executive Committee

Kathryn Levy - Chair

Michael Sacks

Deborah Britstone

Andrew Saipe

Vikki Goldstein

Toby Levy - Resigned April 2023

Adam Jackson

Josh Silverstone

Review of Activities, Achievements and Performance

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds, and a sense of community amongst our youth, adults, family and friends. Our core values are driven by the passionate belief that we will always create a culture of mutual respect, understanding, equality and diversity within the community. We constantly strive to meet changing needs and expectations and will continue to do so in the future.

Each week over 1000 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of baby and toddler groups right up to over 60's. We host many activities on a weekly basis, including football, table tennis, self-defence, rounders, knitting, women's only exercise and mother/baby groups to name but a few. We also offer unique and specialist workshops such as flower arranging, photography, stitching and much more. With more people now being able to meet, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is in bringing more colour and purpose to people's lives every day. Whilst catering primarily to the Jewish community, Manchester Maccabi also opens its facilities to the public at large and has established wonderful relationships with Greater Manchester police, local schools and football clubs, local councils and local faith communities, all who use our facilities on a regular basis.

Manchester Maccabi Community and Sports Club

TRUSTEES' REPORT

for the financial year ended 31 March 2024

The club continues to establish itself as a communal hub, offering vital social and sporting facilities to many people who might not have otherwise used them and on that basis, we truly believe we provide an invaluable service and benefit to those in our community, and beyond.

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

Once again 2024 proved to be a very strong year for revenue generation coming in at a total of £414.2k vs 2023 at £522.1k, a reduction of £107.9k or 21%. The main driver of this reduction was our level of donations and legacies which raised £225.6k in 2024 as compared to £365.2k last year, a reduction of £139.6k. Whilst 2024 positively benefitted from our award from the Football Foundation of £125k towards the replacement of our 3G artificial playing surfaces it couldn't offset the exceptional £200k donation we received from UJIA for the building extension costs the prior year.

We are however delighted to report that revenues from the day-to-day activities of hiring out our new state-of-the-art facilities came in at £186.1k compared to £154.7k in 2023, an increase of £31.4k or 20%.

This is an extremely pleasing result causing us to feel optimistic that the investment in the enhancement and refurbishment of the Club is starting to pay off.

Total Expenditure for running the Club in 2024 was £338.4k compared to prior year of £299.4k, an increase of £39k. Key drivers of this increase, as highlighted in note 4.2 to these accounts, were an increase of £32.8k in the costs of running more activities during the year both inside the building and on our pitches, an increase of £11.8k in depreciation associated with the higher investment in our fixed asset base, a further increase in professional fees associated with our building programme, all offset by a £17.7k reduction in our overheads through a continuous approach to aggressively managing our cost structure.

The net movement in funds for the year, being revenues less expenditure, were therefore £75.8k, £146.9k down on 2023 or 66% being a function of the lower income and higher expenditure.

From a cash perspective, the Club generated strong cashflow of £134,972, which together with the cash balances brought forward from last year enabled Maccabi to continue to enhance the infrastructure of the facility via an upgrade to the 3G artificial pitches in addition to the completion of the internal refurbishment totalling £271,073, in addition to further paydown of long-term debt.

	£
Net Movement In Funds For Year	75,843
Depreciation	59,129
Total Cash Generated	134,972
Increase in Working Capital	(5,157)
Fixed Asset Additions	(271,073)
Reduction of Long -Term Debt	(4,115)
Net Movement in Bank Balances	(145,373)
Opening Cash Balance	171,225
Closing Cash Balance	25,852
Reduction	(145,373)

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £1,899,969 (2023 - £1,839,415) and liabilities of £180,479 (2023 - £195,768). The net assets of the charity have increased by £75,843.

Principal Risks and Uncertainties

The major risks to which the charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Manchester Maccabi Community and Sports Club subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Manchester Maccabi Community and Sports Club
TRUSTEES' REPORT

for the financial year ended 31 March 2024

Approved by the Board of Trustees on 17/01/2025 and signed on its behalf by:



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

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

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

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

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

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

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

Approved by the Board of Trustees on 17/01/2025 and signed on its behalf by:



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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

Steven Nixon BSc (Hons) FCCA

LANGERS

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

GB

Date:

Manchester Maccabi Community and Sports Club

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	100,337	125,307	225,644	356,381	8,801	365,182
Charitable activities							
Community and Sports Club	3.2	186,065	-	186,065	154,714	-	154,714
Other trading activities	3.3	1,526	-	1,526	1,972	-	1,972
Investments	3.4	1,053	-	1,053	214	-	214
Total income		288,981	125,307	414,288	513,281	8,801	522,082
Expenditure							
Raising funds	4.1	1,080	-	1,080	1,640	-	1,640
Charitable activities	4.2	329,950	7,415	337,365	290,927	6,822	297,749
Total Expenditure		331,030	7,415	338,445	292,567	6,822	299,389
Net income/(expenditure)		(42,049)	117,892	75,843	220,714	1,979	222,693
Transfers between funds		108,832	(108,832)	-	-	-	-
Net movement in funds for the financial year		66,783	9,060	75,843	220,714	1,979	222,693
Reconciliation of funds:							
Total funds beginning of the year	17	1,640,228	3,419	1,643,647	1,419,514	1,440	1,420,954
Total funds at the end of the year		1,707,011	12,479	1,719,490	1,640,228	3,419	1,643,647

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

Manchester Maccabi Community and Sports Club

BALANCE SHEET

as at 31 March 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	10	<u>1,845,251</u>	<u>1,633,307</u>
Current Assets			
Stocks	11	1,000	1,000
Debtors	12	27,866	33,883
Cash at bank and in hand		<u>25,852</u>	<u>171,225</u>
		<u>54,718</u>	<u>206,108</u>
Creditors: Amounts falling due within one year	13	<u>(74,248)</u>	<u>(85,422)</u>
Net Current (Liabilities)/Assets		<u>(19,530)</u>	<u>120,686</u>
Total Assets less Current Liabilities		<u>1,825,721</u>	<u>1,753,993</u>
Creditors			
Amounts falling due after more than one year	14	<u>(106,231)</u>	<u>(110,346)</u>
Total Net Assets		<u>1,719,490</u>	<u>1,643,647</u>
Funds			
Restricted trust funds		12,479	3,419
General fund (unrestricted)		<u>1,707,011</u>	<u>1,640,228</u>
Total funds	17	<u>1,719,490</u>	<u>1,643,647</u>

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

Approved by the Board of Trustees and authorised for issue on 17/01/2025 and signed on its behalf by



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Manchester Maccabi Community and Sports Club is a charity incorporated in England. The registered office of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

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

Income from charitable activities

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

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

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

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

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

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

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

Expenditure

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	- 2% Straight line
Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Synthetic Sports Pitches	- 10% Straight line

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

3. INCOME					
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Donations individually less than £1,000	12,683	-	12,683	6,115
	Donations individually greater than £1,000	9,221	-	9,221	50,653
	Entity donations individually less than £1,000	687	-	687	1,752
	Entity donations individually greater than £1000	20,729	-	20,729	253,797
	Revenue grants and donations from non public bodies	57,017	125,307	182,324	52,865
		<u>100,337</u>	<u>125,307</u>	<u>225,644</u>	<u>365,182</u>
	The following prior year income was restricted; £8,801 of Revenue grants and donations from nonpublic bodies.				
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Community and Sports Club:				
	Membership	-	-	-	27
	Indoor & Outdoor activities	186,065	-	186,065	154,687
		<u>186,065</u>	<u>-</u>	<u>186,065</u>	<u>154,714</u>
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Bar & Bistro takings	1,334	-	1,334	1,813
	Vending machine income	192	-	192	159
		<u>1,526</u>	<u>-</u>	<u>1,526</u>	<u>1,972</u>
3.4	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Bank interest received	1,053	-	1,053	214
4. EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	
		£	£	£	£
	Promotion & Fundraising	1,080	-	-	1,640
		<u>1,080</u>	<u>-</u>	<u>-</u>	<u>1,640</u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Gross wages and salaries - charitable activities	67,256	-	-	67,256	63,865
Defined contribution pension costs - charitable activities	1,451	-	-	1,451	1,322
Other staff costs	130	-	-	130	974
Bar & Bistro stock purchased	888	-	-	888	950
Direct costs for indoor & outdoor activities	63,278	-	-	63,278	30,362
Costs of operating Brooklands facilities	116,304	-	-	116,304	134,033
Loan interest	-	-	10,075	10,075	7,113
Depreciation and amortisation	-	-	59,129	59,129	47,328
Governance Costs (Note 4.3)	16,581	-	2,273	18,854	11,802
	<u>265,888</u>	<u>-</u>	<u>71,477</u>	<u>337,365</u>	<u>297,749</u>

The following prior year costs were restricted; £6,822 Costs of operating Brooklands facilities.

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Independent examiner's fees	-	-	2,273	2,273	2,050
Other governance costs	16,581	-	-	16,581	9,752
	<u>16,581</u>	<u>-</u>	<u>2,273</u>	<u>18,854</u>	<u>11,802</u>

4.4 SUPPORT COSTS	Charitable Activities £	Governance Costs £	2024 £	2023 £
Support	69,204	2,273	71,477	66,243

5. ANALYSIS OF SUPPORT COSTS	2024 £	2023 £
Support	71,477	66,243

6. NET INCOME	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	59,129	47,328
Independent Examiner's remuneration:		
- independent examination services	2,153	2,050
- tax advisory services	120	-
	<u>61,402</u>	<u>49,378</u>

7. INVESTMENT AND OTHER INCOME	2024 £	2023 £
Bank interest	1,053	214

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

8. INTEREST PAYABLE AND SIMILAR CHARGES		2024	2023		
		£	£		
On bank loans and overdrafts		10,075	7,113		
		<u><u>10,075</u></u>	<u><u>7,113</u></u>		
9. EMPLOYEES AND REMUNERATION					
Number of employees		2024	2023		
The average number of persons employed (including executive trustees) during the financial year was as follows:		Number	Number		
Caretaker		1	1		
Marketing Manager		1	1		
		<u>2</u>	<u>2</u>		
		<u><u>2</u></u>	<u><u>2</u></u>		
The staff costs comprise:		2024	2023		
		£	£		
Wages and salaries		67,256	63,865		
Pension costs		1,451	1,322		
		<u>68,707</u>	<u>65,187</u>		
		<u><u>68,707</u></u>	<u><u>65,187</u></u>		
10. TANGIBLE FIXED ASSETS					
	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Synthetic Sports Pitches	Total
	£	£	£	£	£
Cost					
At 1 April 2023	2,294,854	40,514	117,099	-	2,452,467
Additions	77,351	28,854	28,065	136,803	271,073
	<u>2,372,205</u>	<u>69,368</u>	<u>145,164</u>	<u>136,803</u>	<u>2,723,540</u>
At 31 March 2024	<u>2,372,205</u>	<u>69,368</u>	<u>145,164</u>	<u>136,803</u>	<u>2,723,540</u>
Depreciation					
At 1 April 2023	698,371	16,364	104,425	-	819,160
Charge for the financial year	46,788	4,907	2,874	4,560	59,129
	<u>745,159</u>	<u>21,271</u>	<u>107,299</u>	<u>4,560</u>	<u>878,289</u>
At 31 March 2024	<u>745,159</u>	<u>21,271</u>	<u>107,299</u>	<u>4,560</u>	<u>878,289</u>
Net book value					
At 31 March 2024	<u><u>1,627,046</u></u>	<u><u>48,097</u></u>	<u><u>37,865</u></u>	<u><u>132,243</u></u>	<u><u>1,845,251</u></u>
At 31 March 2023	<u><u>1,596,483</u></u>	<u><u>24,150</u></u>	<u><u>12,674</u></u>	<u><u>-</u></u>	<u><u>1,633,307</u></u>
11. STOCKS				2024	2023
				£	£
Stock (non trading)				1,000	1,000
				<u>1,000</u>	<u>1,000</u>
				<u><u>1,000</u></u>	<u><u>1,000</u></u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

12. DEBTORS	2024 £	2023 £
Trade debtors	12,140	-
Other debtors	7,195	17,830
Taxation and social security costs (Note 15)	2,179	8,987
Prepayments and accrued income	6,352	7,066
	<u>27,866</u>	<u>33,883</u>
13. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Bank loan	4,115	3,818
Trade creditors	45,645	69,795
Taxation and social security costs (Note 15)	2,892	1,246
Other creditors	1,387	747
Accruals and deferred income:		
Pension accrual	288	-
Other accruals	19,921	9,816
	<u>74,248</u>	<u>85,422</u>
14. CREDITORS	2024	2023
Amounts falling due after more than one year	£	£
Bank loan	106,231	110,346
	<u>106,231</u>	<u>110,346</u>
Repayable in one year or less, or on demand (Note 13)	4,115	3,818
Repayable between two and five years	21,039	21,039
Repayable in five years or more	85,192	89,307
	<u>110,346</u>	<u>114,164</u>
15. TAXATION AND SOCIAL SECURITY	2024	2023
	£	£
Debtors:		
VAT	2,179	8,987
Creditors:		
PAYE / NI	2,892	1,246
	<u>2,892</u>	<u>1,246</u>
16. RESERVES	2024	2023
	£	£
At the beginning of the year	1,643,647	1,420,954
Surplus for the financial year	75,843	222,693
	<u>1,719,490</u>	<u>1,643,647</u>

Manchester Maccabi Community and Sports Club NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	1,419,514	1,440	1,420,954
Movement during the financial year	220,714	1,979	222,693
At 31 March 2023	1,640,228	3,419	1,643,647
Movement during the financial year	66,783	9,060	75,843
At 31 March 2024	1,707,011	12,479	1,719,490

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
Stronger Together	1,440	-	7,415	5,975	-
Transport for Greater Manchester Cycle Stands	1,979	-	-	-	1,979
3G Pitch Maintenance Fund	-	114,807	-	(114,807)	-
National Lottery Community Fund	-	10,000	-	-	10,000
Sported Foundation Grant Fund	-	500	-	-	500
	<u>3,419</u>	<u>125,307</u>	<u>7,415</u>	<u>(108,832)</u>	<u>12,479</u>
Unrestricted funds					
Unrestricted General	1,640,228	288,981	331,030	108,832	1,707,011
Total funds	<u>1,643,647</u>	<u>414,288</u>	<u>338,445</u>	<u>-</u>	<u>1,719,490</u>

Unrestricted Funds

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

Restricted Funds

Stronger Together

To deliver a range of sessions, identified by the community during COVID as missing or needed. Session details: Healthy Body, Healthy Mind - Protect mental health and well-being through mindfulness and meditation sessions; Keeping active - Aimed at boosting energy and lifting one's mood. Completed in year, expenditure exceeded brought forward funds, deficit cleared with transfer from Unrestricted General Fund.

Transport for Greater Manchester Cycle Stands

A grant from Transport for Greater Manchester for the provision of cycling equipment.

3G Pitch Maintenance Fund

A grant for the upgrade of the synthetic sports pitches. On completion of new pitch installation funds transferred to Unrestricted General Fund.

National Lottery Community Fund

A grant for project ID 20238771

Sported Foundation Grant Fund

A grant to assist with the provision of girls football to maintain and develop teams and sessions as a platform to attract and retain young female players to participate in playing football.

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	12,479	-	-	12,479
Unrestricted general funds	1,845,251	37,881	(74,248)	(106,231)	1,702,653
	<u>1,845,251</u>	<u>50,360</u>	<u>(74,248)</u>	<u>(106,231)</u>	<u>1,715,132</u>

18. POST-BALANCE SHEET EVENTS

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

ACCOUNTS STATUS

Manchester Maccabi Community and Sports Club Charity Accounts

Task	Staff	Status	Completed	Narration
Books Requested	Steven Buck	Completed	16/01/2025	
Books Received	Steven Buck	Completed	16/01/2025	
Draft TB	Steven Buck	Completed	16/01/2025	
Partner Review	Steven Buck	Completed	16/01/2025	
Adjustments	Steven Buck	Completed	16/01/2025	
Adjusted Profit Comp	Steven Buck	Completed	16/01/2025	
Final Adjustment	Steven Buck	Completed	16/01/2025	
Ready for Signing	Steven Buck	Completed	16/01/2025	
Accounts Filed		Not Started		
Closedown		Not Started		

MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

England & Wales - Charity number 521228

Accounts

The Charity Registration Number is :- 521228

Manchester Maccabi Community and Sports Club

Trustees Report and Financial Statements

31 March 2023

Manchester Maccabi Community and Sports Club

Report and accounts for the year ended 31 March 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Independent examiner's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	7
Statement of Financial Activities - Prior Year statement	8
Balance sheet	9
Notes to the accounts	10

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Manchester Maccabi Community and Sports Club

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 521228

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 25 June 2001, as amended by a scheme dated 19 October 2021

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Brooklands
Bury Old Road, Prestwich
Manchester, M25 0EG
Telephone 0161 492 0040
Email Address info@manchestermaccabi.org.uk
Web address www.manchestermaccabi.org.uk

The Trustees in office on the date the report was approved were:-

Suzanne Gellman
Darryl Lee
Bernard Yaffe - appointed 19 December 2023
David Nadler - appointed 19 December 2023

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Barry Davidson		15 June 2022

Objects and activities of the charity

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

To further or benefit, with a focus on the Jewish community the residents of Bury, Manchester, Salford and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary bodies and other organisations in a common effort to promote education, culture, social welfare and cohesion and physical and mental wellbeing through the provision and maintenance of a community centre for use of the residents and others.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2023

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

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds, and a sense of community amongst our youth, adults, family and friends. Our core values are driven by the passionate belief that we will always create a culture of mutual respect, understanding, equality and diversity within the community. We constantly strive to meet changing needs and expectations and will continue to do so in the future.

Each week over 1000 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of baby and toddler groups right up to over 60's. We host many activities on a weekly basis, including football, table tennis, self-defence, rounders, knitting, women's only exercise and mother/baby groups to name but a few. We also offer unique and specialist workshops such as flower arranging, photography, stitching and much more. With more people now being able to meet, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is in bringing more colour and purpose to people's lives every day. Whilst catering primarily to the Jewish community, Manchester Maccabi also opens its facilities to the public at large and has established wonderful relationships with Greater Manchester police, local schools and football clubs, local councils and local faith communities, all who use our facilities on a regular basis.

The club continues to establish itself as a communal hub, offering vital social and sporting facilities to many people who might not have otherwise used them and on that basis, we truly believe we provide an invaluable service and benefit to those in our community, and beyond.

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

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

Following what was a very tough last year, 2023 has seen record revenues driven by a return of larger numbers to the club following Covid19 and an extremely strong level of voluntary income via donations. Donations and legacies came in at £365.2k compared to £96.1k in 2022 an increase of £269.1k or 280% primarily driven by UJIA's contribution to our building project to create three additional upstairs offices, one of which they will now occupy post completion.

Charitable activities covering the hire of our facilities both internally and externally continued to improve off the back of higher footfall resulting in revenue of £154.7k compared to £139.6k a year earlier, an increase of £15.1k or 11%. As a result, we are delighted to report that total income was therefore £522.1k compared to £238.9k in 2022, an increase of £283.2k or 119% enabling us to significantly increase our footprint and helping us futureproof the club for the future.

The total cost of running the club increased to £299.4k during the year as compared to £258.9k the previous year, an increase of £40.5k or 16%. The increase was driven by higher salary and utility costs together with higher professional fees associated with the building project.

As a result, the club posted net income of £222.7k compared to a loss the previous year of £19.9k a positive swing of £242.6k.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2023

From a cash perspective, funds were applied in the following way:

	£'000
Net Income/(Expenditure) for the Year	222.7
Depreciation	47.3
Additions to Fixed Assets	-239.6
Increase in Working Capital	23.7
Net Movement in Funds	54.1

This movement reconciles with the changes in cash and borrowings figures on the year- end Balance Sheet.

During financial year 2023/4 The club has completed its building plans and has embarked on an extensive refurbishment programme to upgrade facilities. In addition, and following a Football Foundation grant, the club has also replaced its 3G all-weather playing surfaces. Both these initiatives will create further sustainable revenue streams for the benefit of the club.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The charity's organisational structure.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

Executive Committee

Kathryn Levy - Chair

Ben Brownson - Vice Chair and Treasurer - Resigned August 2022

Michael Sacks

Deborah Britstone

Andrew Saipe

Steph Wilks - Resigned March 2023

Vikki Goldstein

Toby Levy - Appointed December 2022; Resigned April 2023

Adam Jackson - Appointed March 2023

Josh Silverstone - Appointed September 2022

David Nadler - Appointed July 2023

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2023

Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge, Clowes St Salford M3 5NA

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income/(expenditure)	<u>222,693</u>	<u>(19,947)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	1,640,228	1,419,514
Restricted Revenue Funds	<u>3,419</u>	<u>1,440</u>
Total Restricted Funds	<u>3,419</u>	<u>1,440</u>
Total Funds	<u>1,643,647</u>	<u>1,420,954</u>

Policies on reserves.

With any current excess cash flow being used to fund working capital, pay down our loans and provide sufficient headway for a future refurbishment of the club no policy currently exists for creating a level of reserves. This situation is under regular review on an annual basis and a policy will be implemented when the Trustees feel it is appropriate.

Availability and adequacy of assets of each of the funds

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

Risks and uncertainties facing the charity.

The major risks to which the charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

Independent Examiner

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees's Responsibilities

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

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

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

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

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

29/01/2024

This report was approved by the board of trustees on



Suzanne Gellman
Trustee

Manchester Maccabi Community and Sports Club

Report of the Independent Examiner to the Trustees of Manchester Maccabi Community and Sports Club on the financial statements for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



.....
Eric Langer BSc FCA
ICAEW

30 January 2024

.....
Date

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	356,377	8,801	365,178	96,146
Charitable activities	A2	154,716	-	154,716	139,551
Other trading activities	A3	1,972	-	1,972	3,241
Investments	A4	214	-	214	-
Total income	A	513,279	8,801	522,080	238,938
Expenditure on:					
Raising funds	B1	1,640	-	1,640	530
Charitable activities	B2	290,925	6,822	297,747	258,355
Total expenditure	B	292,565	6,822	299,387	258,885
Net income/(expenditure) for the year		220,714	1,979	222,693	(19,947)
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	220,714	1,979	222,693	(19,947)
Net movement in funds		220,714	1,979	222,693	(19,947)
Reconciliation of funds:-					
Total funds brought forward	E	1,419,514	1,440	1,420,954	1,440,901
Total funds carried forward		1,640,228	3,419	1,643,647	1,420,954

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

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

All activities derive from continuing operations

The notes attached on pages 10 to 19 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	90,871	5,275	96,146
Charitable activities	A2	139,551	-	139,551
Other trading activities	A3	3,241	-	3,241
Total income	A	233,663	5,275	238,938
Expenditure on:				
Raising funds	B1	530	-	530
Charitable activities	B2	244,955	13,400	258,355
Total expenditure	B	245,485	13,400	258,885
Net expenditure for the year		(11,822)	(8,125)	(19,947)
Transfers between funds	C	-	-	-
Net income after transfers		(11,822)	(8,125)	(19,947)
Net movement in funds		(11,822)	(8,125)	(19,947)
Reconciliation of funds:-	E			
Total funds brought forward		1,431,336	9,565	1,440,901
Total funds carried forward		1,419,514	1,440	1,420,954

All activities derive from continuing operations

Manchester Maccabi Community and Sports Club - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	1,633,307	1,440,989
Current assets		B		
Stocks		B1	1,000	1,000
Debtors	10	B2	33,883	13,771
Cash at bank and in hand		B4	171,225	117,131
Total current assets			<u>206,108</u>	<u>131,902</u>
Creditors: amounts falling due within one year	11	C1	<u>(85,422)</u>	<u>(37,809)</u>
Net current assets			120,686	94,093
			<u>1,753,993</u>	<u>1,535,082</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	12	C2	(110,346)	(114,128)
The total net assets of the charity			<u>1,643,647</u>	<u>1,420,954</u>

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

Restricted funds				
Restricted Revenue Funds	16	D2	3,419	1,440
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	1,640,228	1,419,514
Total charity funds			<u>1,643,647</u>	<u>1,420,954</u>

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

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



Suzanne Gellman
Trustee

29/01/2024

Approved by the board of trustees on

The notes attached on pages 10 to 19 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

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

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

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

The charity is an unincorporated trust registered in England. The principal address of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG.

Going Concern

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

Policies relating to categories of income and income recognition.

Categories of Income and Recognition

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2023

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Leasehold property	2 % straight line
Plant and machinery	15 % reducing balance
Fixtures, fittings and equipment	15 % reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Financial instruments including cash and bank balances

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

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

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

4 Net surplus before tax in the financial year

	2023	2022
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	<u>47,329</u>	<u>47,608</u>
------------------------------------	---------------	---------------

5 Interest payable

	2023	2022
	£	£
Loan interest	<u>7,113</u>	<u>5,080</u>

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2023

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	63,866	56,735
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	1,322	900
Total salaries, wages and related costs	65,188	57,635

Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Accounts	0.50	0.50
Caretaker	1	1
Marketing Manager	1	1
Reception	0.50	0.50
The estimated full time equivalent number of all staff employed as above	3	3

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

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

8 Tangible fixed assets

	Leasehold Property	Plant & Machinery	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	2,058,510	40,514	113,796	2,212,820
Additions	236,344	-	3,303	239,647
At 31 March 2023	2,294,854	40,514	117,099	2,452,467
Depreciation				
At 1 April 2022	657,200	12,102	102,529	771,831
Charge for the year	41,171	4,262	1,896	47,329
At 31 March 2023	698,371	16,364	104,425	819,160
Net book value				
At 31 March 2023	1,596,483	24,150	12,674	1,633,307
At 31 March 2022	1,401,310	28,412	11,267	1,440,989

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2023

9 Stocks & Work in Progress	2023	2022
	£	£
Stocks before write downs	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
10 Debtors	2023	2022
	£	£
Prepayments and accrued income	7,066	5,338
Other debtors	26,817	8,358
	<u>33,883</u>	<u>13,771</u>
11 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	3,818	4,691
Trade creditors	69,795	14,820
Accruals	9,816	15,925
PAYE, NIC VAT and other taxes	1,246	701
Other creditors	747	1,672
	<u>85,422</u>	<u>37,809</u>
12 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans and overdrafts	110,346	114,128
	<u>110,346</u>	<u>114,128</u>

The loan from Charity Bank is secured by a legal charge on the property.

There is also a legal charge on the property from Sport England in respect of the capital grant of £970,000. This legal charge diminishes on a straight line basis over 20 years from January 2006.

The legal charges rank pari passu.

13 Contingent liabilities

On 4 July 2019 a loan of £50,000 from Mr Philip Hodari was converted to a donation. If the Manchester Maccabi Community and Sports Club ceases to operate before 4 July 2029 the £50,000 will be payable to The PAH Family Charitable Trust, charity number 1160542.

On 7 October 2019 a loan of £25,000 from Maccabi GB was converted to donation. On 11 October 2019 an additional donation of £100,000 was received from Maccabi GB, and two further donations totalling £15,000 each were due to be received after 31 March 2020. The final £15,000 was received 24 July 2020. If the Manchester Maccabi Community and Sports Club ceases to operate before 24 July 2028 the total of £155,000 would be repayable to Maccabi GB.

During the year ended 31 March 2023 donations totalling £199,296 were received from UJIA (charity number 1060078, company number 3295115) towards building extension costs. If the building is sold before 31 March 2033 this donation would be repayable to UJIA. The amount repayable reduces by 10% each year.

14 No related party transactions

There were no transactions with related parties in the year.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2023

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

<i>At 31 March 2023</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,633,307	-	-	1,633,307
Current Assets	202,689	-	3,419	206,108
Current Liabilities	(85,422)	-	-	(85,422)
Long Term Liabilities	(110,346)	-	-	(110,346)
	1,640,228	-	3,419	1,643,647

<i>At 1 April 2022</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,440,989	-	-	1,440,989
Current Assets	130,462	-	1,440	131,902
Current Liabilities	(37,809)	-	-	(37,809)
Long Term Liabilities	(114,128)	-	-	(114,128)
	1,419,514	-	1,440	1,420,954

16 Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023 See Note 17	Transfers between funds in	Funds carried forward to
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,419,514	220,714	-	1,640,228
Total unrestricted and designated funds	1,419,514	220,714	-	1,640,228
Restricted funds:-				
Stronger Together	1,440	-	-	1,440
Football Foundation Pitch Maintenance	-	-	-	-
Asda Foundation	-	-	-	-
Transport for Greater Manchester	-	1,979	-	1,979
Total restricted funds	1,440	1,979	-	3,419
Total charity funds	1,420,954	222,693	-	1,643,647

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	513,279	(292,565)	-	220,714
Restricted funds:-				
Stronger Together	-	-	-	-
Football Foundation Pitch Maintenance	4,524	(4,524)	-	-
Asda Foundation	1,738	(1,738)	-	-
Transport for Greater Manchester	2,539	(560)	-	1,979
	522,080	(299,387)	-	222,693

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2023

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

The transfers shown in note 16 above are:-	2023
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	-
To/(from) Restricted Revenue Funds	-
Net transfers	-

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

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

Restricted funds:-

Stronger Together	To deliver a range of sessions, identified by the community during COVID as missing or needed. Session details: Healthy Body, Healthy Mind - Protect mental health and well-being through mindfulness and meditation sessions; Keeping active - Aimed at boosting energy and lifting one's mood.
Football Foundation Pitch Maintenance	A grant from Football Foundation towards the cost of pitch maintenance.
Asda Foundation	A grant from Asda Foundation towards the cost of living.
Transport for Greater Manchester	A grant from Transport for Greater Manchester for the provision of cycling equipment.

20 Ultimate controlling party

The charity is under the control of its legal members.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

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

21 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	17,264	-	17,264	18,876
Donations individually more than £1,000	39,500	-	39,500	-
Total donations and gifts from individuals	56,764	-	56,764	18,876
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	1,752	-	1,752	2,290
Grants	44,064	8,801	52,865	70,480
Donations individually more than £1,000	253,797	-	253,797	4,500
Total private sector revenue grants	299,613	8,801	308,414	77,270
Total Donations and Legacies	356,377	8,801	365,178	96,146

£5,275 of prior year Grants income was restricted.

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Membership	27	-	27	3,577
Indoor & outdoor activities	154,689	-	154,689	135,974
Total Primary purpose and ancillary trading	154,716	-	154,716	139,551

All prior year income was unrestricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading		154,716	-	154,716	139,551
Total from charitable activities	A2	154,716	-	154,716	139,551

24 Income from other, non charitable, trading activities

		2023 Current year Unrestricted Funds £ 2023	2023 Current year Restricted Funds £ 2023	2023 Current year Total Funds £ 2023	2022 Prior Year Total Funds £ 2022
Bar & Bistro takings		1,813	-	1,813	3,198
Vending machine income		159	-	159	43
Total from other activities	A3	1,972	-	1,972	3,241

All prior year income was unrestricted

25 Investment income

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Bank Interest Receivable		214	-	214	-
Total investment income	A4	214	-	214	-

26 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Gross wages and salaries - charitable activities		63,866	-	63,866	56,735
Employers' NI - Charitable activities		-	-	-	-
Defined contribution pension costs - charitable activities		1,322	-	1,322	900
Other Staff		974	-	974	(13)
Bar & Bistro stock purchased		949	-	949	884
Direct costs for indoor & outdoor activities		30,361	-	30,361	17,131
Costs of operating Brooklands facilities		127,208	6,822	134,030	116,528
Total direct spending	B2a	224,680	6,822	231,502	192,165

The following prior year costs were restricted; £8,125 Direct costs for indoor & outdoor activities; £5,275 Costs of operating Brooklands facilities

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

27 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations	-	-	-	2,500
Total grant making costs	B2c -	-	-	2,500

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Football Section	-	-	-	2,500
	-	-	-	2,500

28 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Financial costs				
Loan interest	7,113	-	7,113	5,080
Depreciation & Amortisation in total for the period	47,329	-	47,329	47,608
Support costs before reallocation	54,442	-	54,442	52,688
Total support costs	54,442	-	54,442	52,688

All the expenditure in the prior year was unrestricted.

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	2,050	-	2,050	2,000
Other governance costs	9,753	-	9,753	9,002
Total Governance costs	11,803	-	11,803	11,002

All the expenditure in the prior year was unrestricted.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

30 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	224,680	6,822	231,502	192,165
Total support costs	B2d	54,442	-	54,442	52,688
Total Governance costs	B2e	11,803	-	11,803	11,002
Total charitable expenditure	B2	290,925	6,822	297,747	258,355

31 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Promotion & Fundraising		1,640	-	1,640	530
Total fundraising costs	B1	1,640	-	1,640	530

All the expenditure in the prior year was unrestricted.

MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

England & Wales - Charity number 521228

Accounts

The Charity Registration Number is :- 521228

Manchester Maccabi Community and Sports Club

Trustees Report and Financial Statements

31 March 2022

Manchester Maccabi Community and Sports Club

Report and accounts for the year ended 31 March 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Independent examiner's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	7
Statement of Financial Activities - Prior Year statement	8
Balance sheet	9
Notes to the accounts	10

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Manchester Maccabi Community and Sports Club

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 521228

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 25 June 2001, as amended by a scheme dated 19 October 2021

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Brooklands
Bury Old Road, Prestwich
Manchester, M25 0EG
Telephone 0161 492 0040
Email Address info@manchestermaccabi.org.uk
Web address www.manchestermaccabi.org.uk

The Trustees in office on the date the report was approved were:-

Suzanne Gellman
Darryl Lee

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Barry Davidson		15 June 2022

Objects and activities of the charity

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

To further or benefit, with a focus on the Jewish community the residents of Bury, Manchester, Salford and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary bodies and other organisations in a common effort to promote education, culture, social welfare and cohesion and physical and mental wellbeing through the provision and maintenance of a community centre for use of the residents and others.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

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

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds and a sense of Community amongst our youth, adults, family and friends. Each week over 1200 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of Baby and Toddler groups right up to Over 60's. With more people being able to meet, mix, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is bringing more colour and purpose to people's lives every day.

Whilst catering primarily to the Jewish Community, Manchester Maccabi also opens its facilities to the public at large and has established a wide set of relationships with Greater Manchester Police, St Monica's School, Manchester City, Bury and Rochdale Football Clubs who all use our facilities on a regular basis.

The Club therefore offers vital Social and Sporting facilities to many people who might not have otherwise used them and on that basis we truly believe we provide an invaluable service and benefit to those in our Community and beyond.

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

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

As highlighted at the end of last years' Trustees' Report, the Club continued to be adversely impacted by the continued effects of COVID-19 on most of its activities and this has impacted the year under review.

Donations and Legacies came in at £96.1k a reduction of £95.3k (49.8%).

During FY21 we were extremely fortunate to have received exceptional financial support from both Bury MBC and the Government by way of grants which substantially helped towards defraying our fixed costs and loss of income due to COVID-19. This support totalled £107.0k. The extent and availability of these grants was significantly reduced in FY22.

The other main item of income was £139.6k (FY21: £54.2k) relating to Charitable Activities which represents the hire of both internal and external facilities. We were delighted that the removal of restrictions, resulted in the utilisation of the Club in ways seen pre-pandemic, albeit not yet reaching the same levels.

Total Income therefore for this year came in at £238.9k (FY21: £245.6k), a slight reduction of £6.7k (2.7%). This being a phenomenal achievement for the Club given the effects of the pandemic and illustrates its importance to our Community.

The total costs of running the Clubs' activities for the year was £258.9k (FY21: £206.8k) which was £52.1k (25.2%) lower than the previous year. The main drivers of this increase was driven by the re-opening of the Club, hit by namely higher utilities, site maintenance and security costs in comparison to the period under COVID-19 restrictions.

As a result, Net Income for the year was actually a Net Expense of £19.9k, in comparison to Net Income of £38.8k the previous financial year. As explained above this variance is primarily driven by the reduction in COVID-19 related grants, and significantly higher costs following the removal of pandemic linked restrictions.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

From a cash perspective, funds were applied in the following way:

	£'000
Net Expenditure for the Year	-19.9
Depreciation	47.6
Additions to Fixed Assets	-10.1
Increase in Working Capital	13.0
Net Movement in Funds	30.6

This movement reconciles with the changes in cash and borrowings figures on the year- end Balance Sheet.

The Club also continues to progress its plans to extend the building in partnership with UJIA, and has recently received grant funding for the refurbishment of the outdoor 3G pitches.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The charity's organisational structure.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

Executive Committee

Kathryn Levy - Chair

Ben Brownson - Vice Chair and Treasurer - Resigned 10 August 2022

Michael Sacks

Deborah Britstone

Sarah Haber - Appointed September 2021; Resigned 28 February 2022

Andrew Saipe - Appointed September 2021

Steph Wilks

Vikki Goldstein

Toby Levy - Appointed 19 December 2022

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge, Clowes St Salford M3 5NA

Financial review

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

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

	2022 £	2021 £
Net (expenditure)/income	<u>(19,947)</u>	<u>38,845</u>
Unrestricted Revenue Funds available for the general purposes of the charity	1,419,514	1,431,336
Total Funds	<u>1,420,954</u>	<u>1,413,365</u>

Policies on reserves.

With any current excess cash flow being used to fund working capital, pay down our loans and provide sufficient headway for a future refurbishment of the Club no policy currently exists for creating a level of reserves. This situation is under regular review on an annual basis and a policy will be implemented when the Trustees feel it is appropriate.

Availability and adequacy of assets of each of the funds

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

Risks and uncertainties facing the charity.

The major risks to which the Charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

Independent Examiner

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees's Responsibilities

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

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

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

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

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

31/01/2023

This report was approved by the board of trustees on

Suzanne Gellman

**Suzanne Gellman
Trustee**

Report of the Independent Examiner to the Trustees of Manchester Maccabi Community and Sports Club on the financial statements for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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



.....
Eric Langer BSc FCA
ICAEW

31 January 2023

.....
Date

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	90,871	5,275	96,146	191,396
Charitable activities	A2	139,551	-	139,551	54,217
Other trading activities	A3	3,241	-	3,241	-
Total income	A	233,663	5,275	238,938	245,613
Expenditure on:					
Raising funds	B1	530	-	530	3,084
Charitable activities	B2	244,955	13,400	258,355	203,684
Total expenditure	B	245,485	13,400	258,885	206,768
Net (expenditure)/income for the year		(11,822)	(8,125)	(19,947)	38,845
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(11,822)	(8,125)	(19,947)	38,845
Net movement in funds		(11,822)	(8,125)	(19,947)	38,845
Reconciliation of funds:-					
	E				
Total funds brought forward		1,431,336	9,565	1,440,901	1,402,056
Total funds carried forward		1,419,514	1,440	1,420,954	1,440,901

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

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

All activities derive from continuing operations

The notes attached on pages 10 to 19 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	151,585	39,811	191,396
Charitable activities	A2	54,217	-	54,217
Total income	A	205,802	39,811	245,613
Expenditure on:				
Raising funds	B1	3,084	-	3,084
Charitable activities	B2	191,409	12,275	203,684
Total expenditure	B	194,493	12,275	206,768
Net income for the year		11,309	27,536	38,845
Transfers between funds	C	17,971	(17,971)	-
Net income after transfers		29,280	9,565	38,845
Net movement in funds		29,280	9,565	38,845
Reconciliation of funds:-				
Total funds brought forward	E	1,402,056	-	1,402,056
Total funds carried forward		1,431,336	9,565	1,440,901

All activities derive from continuing operations

Manchester Maccabi Community and Sports Club - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	1,440,989	1,478,480
Current assets		B		
Stocks		B1	1,000	1,000
Debtors	10	B2	13,771	14,367
Cash at bank and in hand		B4	117,131	90,423
Total current assets			<u>131,902</u>	<u>105,790</u>
Creditors: amounts falling due within one year	11	C1	<u>(37,809)</u>	<u>(24,565)</u>
Net current assets			94,093	81,225
			<u>1,535,082</u>	<u>1,559,705</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	12	C2	(114,128)	(118,804)
The total net assets of the charity			<u>1,420,954</u>	<u>1,440,901</u>

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

Restricted funds				
Restricted Revenue Funds	16	D2	1,440	9,565
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	1,419,514	1,431,336
Total charity funds			<u>1,420,954</u>	<u>1,440,901</u>

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

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

Suzanne Gellman

Suzanne Gellman
Trustee

Approved by the board of trustees on 31/01/2023

The notes attached on pages 10 to 19 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

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

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

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

The charity is an unincorporated trust registered in England. The principal address of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG.

Going Concern

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

Policies relating to categories of income and income recognition.

Categories of Income and Recognition

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Leasehold property	2 % straight line
Plant and machinery	15 % reducing balance
Fixtures, fittings and equipment	15 % reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Financial instruments including cash and bank balances

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

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

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

4 Net (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	<u>47,608</u>	<u>45,830</u>

5 Interest payable

	2022	2021
	£	£
Loan interest	<u>5,080</u>	<u>5,032</u>

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	56,735	57,855
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	900	900
Total salaries, wages and related costs	57,635	58,755

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Accounts	0.50	0.50
Caretaker	1	1
Marketing Manager	1	1
Reception	0.50	0.50
The estimated full time equivalent number of all staff employed as above	3	3

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

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

8 Tangible fixed assets

	Leasehold Property	Plant & Machinery	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	2,054,075	35,556	113,072	2,202,703
Additions	4,435	4,958	724	10,117
At 31 March 2022	2,058,510	40,514	113,796	2,212,820
Depreciation				
At 1 April 2021	616,089	7,753	100,381	724,223
Charge for the year	41,111	4,349	2,148	47,608
At 31 March 2022	657,200	12,102	102,529	771,831
Net book value				
At 31 March 2022	1,401,310	28,412	11,267	1,440,989
At 31 March 2021	1,437,986	27,803	12,691	1,478,480

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

9 Stocks & Work in Progress	2022	2021
	£	£
Stocks before write downs	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

10 Debtors	2022	2021
	£	£
Prepayments and accrued income	5,338	6,482
Other debtors	8,358	7,885
	<u>13,771</u>	<u>14,367</u>

11 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	4,691	3,895
Trade creditors	14,820	10,456
Accruals	15,925	8,194
PAYE, NIC VAT and other taxes	701	1,007
Other creditors	1,672	1,013
	<u>37,809</u>	<u>24,565</u>

12 Creditors: amounts falling due after one year	2022	2021
	£	£
Bank loans and overdrafts	114,128	118,804
	<u>114,128</u>	<u>118,804</u>

The loan from Charity Bank is secured by a legal charge on the property.

There is also a legal charge on the property from Sport England in respect of the capital grant of £970,000. This legal charge diminishes on a straight line basis over 20 years from January 2006.

The legal charges rank pari passu.

13 Contingent liabilities

On 4 July 2019 a loan of £50,000 from Mr Philip Hodari was converted to a donation. If the Manchester Maccabi Community and Sports Club ceases to operate before 4 July 2029 the £50,000 will be payable to The PAH Family Charitable Trust, charity number 1160542.

On 7 October 2019 a loan of £25,000 from Maccabi GB was converted to donation. On 11 October 2019 an additional donation of £100,000 was received from Maccabi GB, and two further donations totalling £15,000 each were due to be received after 31 March 2020. The final £15,000 was received 24 July 2020. If the Manchester Maccabi Community and Sports Club ceases to operate before 24 July 2028 the total of £155,000 would be repayable to Maccabi GB.

14 No related party transactions

There were no transactions with related parties in the year.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

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

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,440,989	-	-	1,440,989
Current Assets	130,462	-	1,440	131,902
Current Liabilities	(37,809)	-	-	(37,809)
Long Term Liabilities	(114,128)	-	-	(114,128)
	1,419,514	-	1,440	1,420,954

At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,478,480	-	-	1,478,480
Current Assets	96,225	-	9,565	105,790
Current Liabilities	(24,565)	-	-	(24,565)
Long Term Liabilities	(118,804)	-	-	(118,804)
	1,431,336	-	9,565	1,440,901

16 Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in	Funds carried forward to
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,431,336	(11,822)	-	1,419,514
Total unrestricted and designated funds	1,431,336	(11,822)	-	1,419,514
Restricted funds:-				
Stronger Together	9,565	(8,125)	-	1,440
Football Foundation Pitch Maintenance	-	-	-	-
Total restricted funds	9,565	(8,125)	-	1,440
Total charity funds	1,440,901	(19,947)	-	1,420,954

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	233,663	(245,485)	-	(11,822)
Restricted funds:-				
Stronger Together	-	(8,125)	-	(8,125)
Football Foundation Pitch Maintenance	5,275	(5,275)	-	-
	238,938	(258,885)	-	(19,947)

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

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

The transfers shown in note 16 above are:-	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	-
To/(from) Restricted Revenue Funds	-
Net transfers	-

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

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

Restricted funds:-

Stronger Together	To deliver a range of sessions, identified by the community during COVID as missing or needed. Session details: Healthy Body, Healthy Mind - Protect mental health and well-being through mindfulness and meditation sessions; Keeping active - Aimed at boosting energy and lifting one's mood.
Football Foundation Pitch Maintenance	A grant from Football Foundation towards the cost of pitch maintenance.

20 Ultimate controlling party

The charity is under the control of its legal members.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

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

21 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	18,876	-	18,876	14,147
Donations individually more than £1,000	-	-	-	2,500
Total donations and gifts from individuals	18,876	-	18,876	16,647
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	2,290	-	2,290	923
Grants	65,205	5,275	70,480	141,326
Donations individually more than £1,000	4,500	-	4,500	32,500
Total private sector revenue grants	71,995	5,275	77,270	174,749
Total Donations and Legacies	90,871	5,275	96,146	191,396

£39,811 of prior year Grants income was restricted.

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Membership	3,577	-	3,577	4,185
Indoor & outdoor activities	135,974	-	135,974	50,032
Total Primary purpose and ancillary trading	139,551	-	139,551	54,217

All prior year income was unrestricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading		139,551	-	139,551	54,217
Total from charitable activities	A2	139,551	-	139,551	54,217

24 Income from other, non charitable, trading activities

		2022 Current year Unrestricted Funds £ 2022	2022 Current year Restricted Funds £ 2022	2022 Current year Total Funds £ 2022	2021 Prior Year Total Funds £ 2021
Bar & Bistro takings		3,198	-	3,198	-
Vending machine income		43	-	43	-
Total from other activities	A3	3,241	-	3,241	-

All prior year income was unrestricted

25 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Gross wages and salaries - charitable activities		56,735	-	56,735	57,855
Employers' NI - Charitable activities		-	-	-	-
Defined contribution pension costs - charitable activities		900	-	900	900
Other Staff		(13)	-	(13)	135
Bar & Bistro stock purchased		884	-	884	1,287
Direct costs for indoor & outdoor activities		9,006	8,125	17,131	782
Costs of operating Brooklands facilities		111,253	5,275	116,528	86,972
Total direct spending	B2a	178,765	13,400	192,165	147,931

£12,275 of prior year costs of operating Brooklands facilities was restricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

26 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations	2,500	-	2,500	-
Total grant making costs	2,500	-	2,500	-

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Football Section	2,500	-	2,500	-
	2,500	-	2,500	-

27 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Financial costs				
Loan interest	5,080	-	5,080	5,032
Depreciation & Amortisation in total for the period	47,608	-	47,608	45,830
Support costs before reallocation	52,688	-	52,688	50,862
Total support costs	52,688	-	52,688	50,862

All the expenditure in the prior year was unrestricted.

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	2,000	-	2,000	1,900
Other governance costs	9,002	-	9,002	2,991
Total Governance costs	11,002	-	11,002	4,891

All the expenditure in the prior year was unrestricted.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

29 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	178,765	13,400	192,165	147,931
Total support costs	B2d	52,688	-	52,688	50,862
Total Governance costs	B2e	11,002	-	11,002	4,891
Total charitable expenditure	B2	244,955	13,400	258,355	203,684

30 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Promotion & Fundraising		530	-	530	3,084
Total fundraising costs	B1	530	-	530	3,084

All the expenditure in the prior year was unrestricted.

MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

England & Wales - Charity number 521228

Accounts

The Charity Registration Number is :- 521228

Manchester Maccabi Community and Sports Club

Trustees Report and Financial Statements

31 March 2021

Manchester Maccabi Community and Sports Club

Report and accounts for the year ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Independent examiner's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	7
Statement of Financial Activities - Prior Year statement	8
Balance sheet	9
Notes to the accounts	10

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

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

Reference and administrative details

The charity name.

The legal name of the charity is:- Manchester Maccabi Community and Sports Club

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 521228

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 25 June 2001

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Brooklands
Bury Old Road, Prestwich
Manchester, M25 0EG
Telephone 0161 492 0040
Email Address info@manchestermaccabi.org.uk
Web address www.manchestermaccabi.org.uk

The Trustees in office on the date the report was approved were:-

Suzanne Gellman
Darryl Lee
Barry Davidson

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

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

To help and educate Jewish boys and girls through their leisure time activities so to develop their physical mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

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

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds and a sense of Community amongst our youth, adults, family and friends. Each week over 1200 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of Baby and Toddler groups right up to Over 60's. With more people being able to meet, mix, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is bringing more colour and purpose to people's lives every day.

Whilst catering primarily to the Jewish Community, Manchester Maccabi also opens its facilities to the public at large and has established a wide set of relationships with Greater Manchester Police, St Monica's School, Manchester City, Bury and Rochdale Football Clubs who all use our facilities on a regular basis.

The Club therefore offers vital Social and Sporting facilities to many people who might not have otherwise used them and on that basis we truly believe we provide an invaluable service and benefit to those in our Community and beyond.

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

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

As highlighted at the end of last years' Trustees' Report, the Club continued to be severely negatively impacted by the effects of Covid-19 on most of its activities and this has impacted the year under review.

Donations and Legacies came in at £191.4k a reduction of £108.1k versus prior year or 36% however 2020 included an accounting and non-cash adjustment for the book value of loans written off of £103.4k and therefore on an adjusted basis would have effectively been flat versus 2020. During 2021 we were extremely fortunate to have received exceptional financial support from both Bury MBC and the Government by way of grants which substantially helped towards defraying our fixed costs and loss of income due to Covid-19. This support totalled £107.0k and also helped counter a number of large one-time cash donations we had received in 2020 of £128k.

The other main item of income was £54.2k relating to Charitable Activities which represents the hire of both internal and external facilities and this was down versus 2020 by £97.1k or 64% due to substantially less footfall through the Club because of successive lockdowns and most activities being curtailed for a large part of the year.

Total Income therefore for this year came in at £245.6k, a reduction of £209.2k or 46% versus 2020. After adjusting for the 2020 non-cash write off of loans our Total Income shortfall versus prior year was effectively £105.8k or 23%.

The total costs of running the Clubs' activities for 2021 was £206.8k which was £56k or 21% lower than 2020. The main drivers of this reduction were firstly the lower cost of operating the Brooklands facility which came in at £86.0k as compared to £117.2k, a reduction of £31.2k or 27% together with a £19.2k or 96% reduction in the costs of putting on activities and both fully driven by the closure of the Club for much of the year.

As a result, Net Income for the year was £38.8k, down £192.0k or 80% versus 2020. Excluding the non-cash adjustment for last years £103.4k write off of loans, this variance would have been a reduction of £88.6k or 46%. As explained above this variance is primarily driven by the £97k reduction this year in Charitable Activities.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

From a cash perspective, funds were applied in the following way:

	£'000
Net Income for Year	38.8
Depreciation	45.8
Additions to Fixed Assets	-35.8
Increase in Working Capital	-5.7
Net Movement in Funds	43.1

This movement reconciles with the changes in cash and borrowings figures on the year- end Balance Sheet.

Post year end the organisation has continued to open its facilities when possible in line with government policy and from the end of the third quarter has started to experience a gradual return and an uptick in footfall. Utilizing a number of the cash awards granted for post Covid-19 activity, the Club has put a programme of events together and is aggressively marketing these to the community in an effort to kick-start activities. The Club also continues to progress its plans to extend the building in partnership with UJIA and we are now close to the signing of final agreements to proceed.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The charity's organisational structure.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

Executive Committee
Kathryn Levy - Chair
Ben Brownson - Vice Chair and Treasurer
Michael Sacks
Deborah Britstone - Appointed September 2020
Sarah Haber - Appointed September 2021
Andrew Saibe - Appointed September 2021
Steph Wilks
Vikki Goldstein
Bernard Yaffe - Resigned August 2021
Suzanne Gellman - Resigned August 2021
Darryl Lee - Resigned August 2021
Adam Jackson - Resigned August 2020
Carl Peters - Resigned April 2021
Oli Grant - Resigned February 2021
Sophie Behar - Resigned August 2021
Aaron Levin - Resigned August 2021

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge, Clowes St Salford M3 5NA

Financial review

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

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

	2021	2020
	£	£
Net income	38,845	192,035
Unrestricted Revenue Funds available for the general purposes of the charity	1,431,336	1,402,056
Total Funds	1,440,901	1,402,056

Policies on reserves.

With any current excess cash flow being used to fund working capital, pay down our loans and provide sufficient headway for a future refurbishment of the Club no policy currently exists for creating a level of reserves. This situation is under regular review on an annual basis and a policy will be implemented when the Trustees feel it is appropriate.

Availability and adequacy of assets of each of the funds

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

Risks and uncertainties facing the charity.

The major risks to which the Charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

Independent Examiner

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice by Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

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

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

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

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

28/01/2022

This report was approved by the board of trustees on

SD Gellman

**Suzanne Gellman
Trustee**

Manchester Maccabi Community and Sports Club

Report of the Independent Examiner to the Trustees of Manchester Maccabi Community and Sports Club on the financial statements for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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



.....
Eric Langer BSc FCA
ICAEW

28 January 2022

.....
Date

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	151,585	39,811	191,396	299,466
Charitable activities	A2	54,217	-	54,217	151,357
Other trading activities	A3	-	-	-	3,966
Total income	A	205,802	39,811	245,613	454,789
Expenditure on:					
Raising funds	B1	3,084	-	3,084	2,850
Charitable activities	B2	191,409	12,275	203,684	259,904
Total expenditure	B	194,493	12,275	206,768	262,754
Net income for the year		11,309	27,536	38,845	192,035
Transfers between funds	C	17,971	(17,971)	-	-
Net income after transfers	A-B-C	29,280	9,565	38,845	192,035
Net movement in funds		29,280	9,565	38,845	192,035
Reconciliation of funds:-					
Total funds brought forward	E	1,402,056	-	1,402,056	1,210,021
Total funds carried forward		1,431,336	9,565	1,440,901	1,402,056

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

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

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

All activities derive from continuing operations

The notes attached on pages 10 to 18 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	299,466	-	299,466
Charitable activities	A2	151,357	-	151,357
Other trading activities	A3	3,966	-	3,966
Total income	A	<u>454,789</u>	<u>-</u>	<u>454,789</u>
Expenditure on:				
Raising funds	B1	2,850	-	2,850
Charitable activities	B2	259,904	-	259,904
Total expenditure	B	<u>262,754</u>	<u>-</u>	<u>262,754</u>
Net income for the year		192,035	-	192,035
Net income after transfers		<u>192,035</u>	<u>-</u>	<u>192,035</u>
Net movement in funds		<u>192,035</u>	<u>-</u>	<u>192,035</u>
Reconciliation of funds:-	E			
Total funds brought forward		1,210,021	-	1,210,021
Total funds carried forward		<u>1,402,056</u>	<u>-</u>	<u>1,402,056</u>

All activities derive from continuing operations

Manchester Maccabi Community and Sports Club - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets				
Tangible assets	8	A2	1,478,477	1,488,485
Current assets				
Stocks		B1	1,000	1,000
Debtors	10	B2	14,367	17,717
Cash at bank and in hand		B4	90,426	46,685
Total current assets			<u>105,793</u>	<u>65,402</u>
Creditors: amounts falling due within one year	11	C1	<u>(24,565)</u>	<u>(33,590)</u>
Net current assets			81,228	31,812
			<u>1,559,705</u>	<u>1,520,297</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	12	C2	(118,804)	(118,241)
The total net assets of the charity			<u>1,440,901</u>	<u>1,402,056</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	9,565	-
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	1,431,336	1,402,056
Total charity funds			<u>1,440,901</u>	<u>1,402,056</u>

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

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

SD Gellman

Suzanne Gellman

Trustee

28/01/2022

Approved by the board of trustees on

The notes attached on pages 10 to 18 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

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

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

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

The charity is an unincorporated trust registered in England. The principal address of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG.

Going Concern

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

Policies relating to categories of income and income recognition.

Categories of Income and Recognition

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Leasehold property	2 % straight line
Plant and machinery	15 % reducing balance
Fixtures, fittings and equipment	15 % reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Financial instruments including cash and bank balances

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

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

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

4 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	45,830	42,324

5 Interest payable

	2021	2020
	£	£
Loan interest	5,032	8,955

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	57,855	53,760
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	900	900
Total salaries, wages and related costs	58,755	54,660

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Accounts	0.50	0.50
Caretaker	1	1
Marketing Manager	1	1
Reception	0.50	0.50

The estimated full time equivalent number of all staff employed as above	3	3
---	----------	----------

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

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

8 Tangible fixed assets

	Leasehold Property	Plant & Machinery	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	2,054,074	8,403	104,401	2,166,878
Additions	-	27,152	8,670	35,822
At 31 March 2021	2,054,074	35,555	113,071	2,202,700
Depreciation				
At 1 April 2020	575,008	4,155	99,230	678,393
Charge for the year	41,081	3,599	1,150	45,830
At 31 March 2021	616,089	7,754	100,380	724,223
Net book value				
At 31 March 2021	1,437,985	27,801	12,691	1,478,477
At 31 March 2020	1,479,066	4,248	5,171	1,488,485

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

9 Stocks & Work in Progress	2021	2020
	£	£
Stocks before write downs	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
10 Debtors	2021	2020
	£	£
Prepayments and accrued income	6,482	6,300
Other debtors	7,885	11,417
	<u>14,367</u>	<u>17,717</u>
11 Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts	3,895	4,455
Trade creditors	10,456	20,619
Accruals	8,194	7,564
PAYE, NIC VAT and other taxes	1,007	771
Other creditors	1,013	181
	<u>24,565</u>	<u>33,590</u>
12 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans and overdrafts	118,804	118,241
	<u>118,804</u>	<u>118,241</u>

The loan from Charity Bank is secured by a legal charge on the property.

There is also a legal charge on the property from Sport England in respect of the capital grant of £970,000. This legal charge diminishes on a straight line basis over 20 years from January 2006.

The legal charges rank pari passu.

13 Contingent liabilities

On 4 July 2019 a loan of £50,000 from Mr Philip Hodari was converted to a donation. If the Manchester Maccabi Community and Sports Club ceases to operate before 4 July 2029 the £50,000 will be payable to The PAH Family Charitable Trust, charity number 1160542.

On 7 October 2019 a loan of £25,000 from Maccabi GB was converted to donation. On 11 October 2019 an additional donation of £100,000 was received from Maccabi GB, and two further donations totalling £15,000 each were due to be received after 31 March 2020. The final £15,000 was received 24 July 2020. If the Manchester Maccabi Community and Sports Club ceases to operate before 24 July 2028 the total of £155,000 would be repayable to Maccabi GB.

14 No related party transactions

There were no transactions with related parties in the year.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

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

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,478,477	-	-	1,478,477
Current Assets	96,228	-	9,565	105,793
Current Liabilities	(24,565)	-	-	(24,565)
Long Term Liabilities	(118,804)	-	-	(118,804)
	1,431,336	-	9,565	1,440,901
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,488,485	-	-	1,488,485
Current Assets	65,402	-	-	65,402
Current Liabilities	(33,590)	-	-	(33,590)
Long Term Liabilities	(118,241)	-	-	(118,241)
	1,402,056	-	-	1,402,056

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021 See Note 17	Transfers between funds in	Funds carried forward to
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,402,056	11,309	17,971	1,431,336
Total unrestricted and designated funds	1,402,056	11,309	17,971	1,431,336
Restricted funds:-				
Stronger Together	-	9,565	-	9,565
Sport England	-	-	-	-
Football Foundation Pitch Maintenance	-	-	-	-
Football Foundation Tractor and Equipment	-	17,971	(17,971)	-
Total restricted funds	-	27,536	(17,971)	9,565
Total charity funds	1,402,056	38,845	-	1,440,901

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	205,802	(194,493)	-	11,309
Restricted funds:-				
Stronger Together	9,565	-	-	9,565
Sport England	6,500	(6,500)	-	-
Football Foundation Pitch Maintenance	5,775	(5,775)	-	-
Football Foundation Tractor and Equipment	17,971	-	-	17,971
	245,613	(206,768)	-	38,845

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

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

The transfers shown in note 16 above are:-	2021
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	17,971
To/(from) Restricted Revenue Funds	- 17,971
Net transfers	<hr/> - <hr/>

£17,971 was transferred from the Football Foundation Tractor and Equipment Fund to Unrestricted Revenue Funds when the tractor and equipment had been purchased.

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

Restricted funds:-

Stronger Together

To deliver a range of sessions, identified by the community during COVID as missing or needed. Session details: Healthy Body, Healthy Mind - Protect mental health and well-being through mindfulness and meditation sessions; Keeping active - Aimed at boosting energy and lifting one's mood.

Sport England

A grant awarded by Sport England to cover the irrecoverable building overhead costs incurred during the period 1 March 2020 to 31 July 2020.

Football Foundation Pitch Maintenance

A grant from Football Foundation towards the cost of pitch maintenance.

Football Foundation Tractor and Equipment

A grant from Football Foundation towards the purchase of a new tractor and supporting equipment.

20 Ultimate controlling party

The charity is under the control of its legal members.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

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

21 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	14,147	-	14,147	4,728
Donations individually more than £1,000	2,500	-	2,500	5,000
Total donations and gifts from individuals	16,647	-	16,647	9,728
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	923	-	923	-
Grants	101,515	39,811	141,326	58,300
Donations individually more than £1,000	32,500	-	32,500	231,438
Total private sector revenue grants	134,938	39,811	174,749	289,738
Total Donations and Legacies A1	151,585	39,811	191,396	299,466

All prior year income was unrestricted

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Membership	4,185	-	4,185	14,308
Indoor & outdoor activities	50,032	-	50,032	137,049
Total Primary purpose and ancillary trading	54,217	-	54,217	151,357

All prior year income was unrestricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

23 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	54,217	-	54,217	151,357
Total from charitable activities	54,217	-	54,217	151,357

24 Income from other, non charitable, trading activities

	2021 Current year Unrestricted Funds £ 2021	2021 Current year Restricted Funds £ 2021	2021 Current year Total Funds £ 2021	2020 Prior Year Total Funds £ 2020
Bar & Bistro takings	-	-	-	3,318
Vending machine income	-	-	-	648
Total from other activities	-	-	-	3,966

All prior year income was unrestricted

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Gross wages and salaries - charitable activities	57,855	-	57,855	53,760
Employers' NI - Charitable activities	-	-	-	-
Defined contribution pension costs - charitable activities	900	-	900	900
Other Staff	135	-	135	594
Bar & Bistro stock purchased	1,287	-	1,287	2,719
Direct costs for indoor & outdoor activities	782	-	782	20,057
Costs of operating Brooklands facilities	74,697	12,275	86,972	117,163
Total direct spending	135,656	12,275	147,931	195,193

All the expenditure in the prior year was unrestricted.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

26 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Financial costs				
Loan interest	5,032	-	5,032	8,955
Depreciation & Amortisation in total for the period	45,830	-	45,830	42,324
Support costs before reallocation	50,862	-	50,862	51,279
Total support costs	50,862	-	50,862	51,279

All the expenditure in the prior year was unrestricted.

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	1,900	-	1,900	1,970
Other governance costs	2,991	-	2,991	11,462
Total Governance costs	4,891	-	4,891	13,432

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	135,656	12,275	147,931	195,193
Total support costs	B2d	50,862	-	50,862	51,279
Total Governance costs	B2e	4,891	-	4,891	13,432
Total charitable expenditure	B2	191,409	12,275	203,684	259,904

29 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Promotion & Fundraising		3,084	-	3,084	2,850
Total fundraising costs	B1	3,084	-	3,084	2,850

All the expenditure in the prior year was unrestricted.