

Registered Charity Number

506117

Registered Company Number

07991054

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Report and Accounts**

**For The Year Ended**

**31 March 2019**

CHARITY COMMISSION  
FIRST CONTACT

16 SEP 2019

ACCOUNTS  
RECEIVED

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From 01/04/2018 To 31/03/2019**

**Charity name: North Manchester Reform Synagogue Ltd.**

**Charity registration number: 506116**

### **Objectives and Activities**

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

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

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

Contribution made by volunteers	Para 1.38	<b>The Trustees, Members of the Board and Lay Personnel are all volunteers and contribute to the running of the Synagogue</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The Synagogue welcomes members and visitors in a positive and friendly manner and tries to make attendance a worthwhile experience</b></p> <p><b>We continue to try to attract new members especially those with children. Our Outreach Programme aimed at sick or older members who cannot attend the Synagogue continues along with our bi-monthly afternoon teas. These teas continue to be linked to Festivals where families with young children also attend. This mix continues to be a positive experience.</b></p> <p><b>Our new Rabbi took up post in June of last year. He has contributed to updating and modernising areas of our functioning and practise. We now have events usually linked to Festivals planned for the year. We also have a new Newsletter and a new Web Site which is just about to go live.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p><b>Please see above</b></p> <p><b>The planned introduction of Direct Debit payments for our membership fees has settled down and is proving its worth</b></p>
Performance of fundraising activities against objectives set	Para 1.41	<p><b>We have had some fundraising events in the past year. We hope to have more in the coming year</b></p>

Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Synagogue has maintained a 'standing still' position this year, just breaking even</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We hold reserves for the Burial Fund and for emergency repairs</b>
Amount of reserves held	Para 1.22	<b>£54,000 for the Burial Fund and £4,000 for emergency repairs</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The major source of funding is Membership Fees, hire of our Hall and Fundraising</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>The Synagogue would face a principle risk if our membership drastically reduced</b>
Other		

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## Structure, Governance and Management

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

### Additional information (optional)

You may choose to include further statements where relevant about:

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

### Reference and Administrative details

Charity name	<b>North Manchester Reform Synagogue Ltd.</b>
Other name the charity uses	<b>Sha'arei Shalom Synagogue</b>
Registered charity number	<b>506116</b>

Charity's principal address	<b>Elms Street Whitefield Manchester M45 8GQ</b>

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	<b>Marissa Goldstone</b>	<b>Chair</b>	<b>August 2018</b>	The AGM
	<b>Wayne Rashman</b>	<b>Vice Chair</b>	<b>August 2018</b>	Ditto
3	<b>Steven Nevit</b>	<b>Hon Secretary</b>	<b>Ditto</b>	Ditto
4	<b>Brenda Dysch</b>	<b>Hon Treasurer</b>		Ditto
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		

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

Trustee name	Dates acted if not for whole year	




**Funds held as custodian trustees on behalf of others**

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

**Additional information (optional)**

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

Type of adviser	Name	Address

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

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	M Goldstone	Brenda Dysch
Full name(s)	MARISSA GOLDSTONE	BRENDA DYSCH
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER

Date 09/09/19.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees**  
**on the accounts of the Charity for the year end 31 March 2019**

I report on the financial statements of the Charity for the year ended 31 March 2019, which are set out on pages 11 to 22.

**Respective responsibilities of trustees and examiner**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

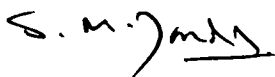
(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

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

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant



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

The date upon which my opinion is expressed is :-  
9 September 2019

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2019**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2019 £	2019 £	2019 £	2018 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	107,942	-	107,942	129,429
Investment Income	87	-	87	-
<b>Total incoming resources</b>	<b>108,029</b>	<b>-</b>	<b>108,029</b>	<b>129,429</b>
<b><i>Costs of generating funds</i></b>				
Costs of generating voluntary income	1,156	-	1,156	-
<b><i>Costs of charitable activities</i></b>	<b>95,442</b>	<b>-</b>	<b>95,442</b>	<b>85,968</b>
<b><i>Governance costs</i></b>	<b>3,047</b>	<b>-</b>	<b>3,047</b>	<b>3,087</b>
<b>Total resources expended</b>	<b>99,645</b>	<b>-</b>	<b>99,645</b>	<b>89,055</b>
<b>Net incoming resources before transfers between funds</b>	<b>8,384</b>	<b>-</b>	<b>8,384</b>	<b>40,374</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources before Other recognised gains and losses</b>	<b>8,384</b>	<b>-</b>	<b>8,384</b>	<b>40,374</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>8,384</b>	<b>-</b>	<b>8,384</b>	<b>40,374</b>
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	<b>162,455</b>	<b>54,080</b>	<b>216,535</b>	<b>176,161</b>
<b>Total Funds carried forward</b>	<b>170,839</b>	<b>54,080</b>	<b>224,919</b>	<b>216,535</b>

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

**All activities derive from continuing operations**

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

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2019**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2019**

	2019	2018
	£	£
<b>Turnover</b>	107,942	129,429
Direct costs of turnover	96,598	85,968
<b>Gross surplus</b>	<u>11,344</u>	<u>43,461</u>
Governance costs	3,047	3,087
<b>Operating surplus</b>	<u>8,297</u>	<u>40,374</u>
Interest receivable	87	-
<b>Surplus on ordinary activities before tax</b>	<u>8,384</u>	<u>40,374</u>
<b>Surplus for the financial year</b>	<u>8,384</u>	<u>40,374</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>8,384</u>	<u>40,374</u>

**All activities derive from continuing operations**

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

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2019**

Tangible assets	6	180,107	181,295
<b>Total fixed assets</b>		<u>180,107</u>	<u>181,295</u>
<b>Current assets</b>			
Debtors	7	10,471	10,919
Cash at bank and in hand		<u>66,409</u>	<u>63,609</u>
<b>Total current assets</b>		<u>76,880</u>	<u>74,528</u>
<b>Creditors:-</b>			
amounts due within one year	8	(5,667)	(4,817)
<b>Net current assets</b>		<u>71,213</u>	<u>69,711</u>
<b>Total assets less current liabilities</b>		<u>251,320</u>	<u>251,006</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(26,401)	(34,471)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>224,919</u>	<u>216,535</u>
<b>Net assets including pension asset / liability</b>		<u>224,919</u>	<u>216,535</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		170,839	162,455
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		170,839	162,455
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		54,080	54,080
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		54,080	54,080
<b>Total charity funds</b>		<u>224,919</u>	<u>216,535</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2019**

The directors are satisfied that for the year ended on 31 March 2019 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 9 to 10.

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

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

*M Goldstone*

**Mrs M Goldstone**  
**Trustee**

**Approved by the board of trustees on 9 September 2019**

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



**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**1 Accounting policies**

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

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

***Accounting convention***

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

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

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

***Resources Expended***

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

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

***Charitable activities***

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

***Governance costs***

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

Resources expended include attributable VAT which cannot be recovered.

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

***Fixed assets and depreciation***

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

Items of less than £100 are not capitalised.

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

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

***Taxation***

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

***Funds structure policy***

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

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

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

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

**2 Winding up or dissolution of the charity**

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

<b>3 Surplus for the financial year</b>	<b>2019</b>	<b>2018</b>
	£	£
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	107,942	129,429
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,763	1,923
Rentals under operating leases	3,612	3,612
Independent Examiner's Fees	1,080	960
Other fees paid to the examiner	204	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

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

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

<b>5 Staff Costs and Emoluments</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Gross Salaries	28,635	24,490
<b>Numbers of full time employees or full time equivalents</b>	<b>2019</b>	<b>2018</b>
Engaged on charitable activities	3	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	<b>Freehold Land and buildings £</b>	<b>Cemetery Prayer Room £</b>	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2018	123,615	82,385	13,514	219,514
Additions	-	-	575	575
At 31 March 2019	<u>123,615</u>	<u>82,385</u>	<u>14,089</u>	<u>220,089</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2018	-	24,705	13,514	38,219
Charge for the year	-	1,648	115	1,763
At 31 March 2019	<u>-</u>	<u>26,353</u>	<u>13,629</u>	<u>39,982</u>
<b>Net book value</b>				
At 31 March 2019	<u>123,615</u>	<u>56,032</u>	<u>460</u>	<u>180,107</u>
At 31 March 2018	<u>123,615</u>	<u>57,680</u>	<u>-</u>	<u>181,295</u>

<b>7 Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Taxation recoverable from gift aid	<u>10,471</u>	<u>10,919</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

<b>8 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Trade creditors	385	-
Accrued expenses	1,116	996
PAYE and NI	366	21
	<u>5,667</u>	<u>4,817</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Bank loans and overdrafts	26,401	34,471

<b>10 Analysis of the Net Movement in Funds</b>	<b>2019</b>	<b>2018</b>
	£	£
Net movement in funds from Statement of Financial Activities	8,384	40,374
Net resources applied on functional fixed assets	(575)	-
<b>Net movement in funds available for future activities</b>	<u>7,809</u>	<u>40,374</u>

**11 Particulars of Individual Funds and analysis of assets and liabilities representing funds**  
**At 31 March 2019**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	180,107	-	-	180,107
Current Assets	22,800	-	54,080	76,880
Current Liabilities	(5,667)	-	-	(5,667)
Long Term Liabilities	(26,401)	-	-	(26,401)
	<u>170,839</u>	<u>-</u>	<u>54,080</u>	<u>224,919</u>

**At 1 April 2018**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	181,295	-	-	181,295
Current Assets	20,448	-	54,080	74,528
Current Liabilities	(4,817)	-	-	(4,817)
Long Term Liabilities	(34,471)	-	-	(34,471)
	<u>162,455</u>	<u>-</u>	<u>54,080</u>	<u>216,535</u>

**The individual funds included above are :-**

	<b>Funds at 2018</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2019</b>
	£	£	£	£
General unrestricted reserves	162,455	8,384	-	170,839
Over 64 burial scheme	54,080	-	-	54,080
	<u>216,535</u>	<u>8,384</u>	<u>-</u>	<u>224,919</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

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

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
General unrestricted reserves	108,029	(99,645)	-	8,384
	<u>108,029</u>	<u>(99,645)</u>	<u>-</u>	<u>8,384</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2019 or in the year ended 31 March 2018.

**13 Share Capital**

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

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2019.**

**Status of this schedule to the Statement of Financial Activities**

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

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2019	2019	2019	2018
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Income tax recoverable from gift aid	10,471	-	10,471	10,919
<b>Total</b>	<b>10,471</b>	<b>-</b>	<b>10,471</b>	<b>10,919</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Funerals and burial fees	19,850	-	19,850	48,510
Hall hire	9,566	-	9,566	4,799
Tuition	130	-	130	150
Miscellaneous/sundry income	275	-	275	441
Sundry donations	2,323	-	2,323	7,782
Yom Kippur appeal	922	-	922	715
Pennies appeal	243	-	243	-
<b>Total</b>	<b>33,309</b>	<b>-</b>	<b>33,309</b>	<b>62,397</b>
<b>Total Grants, Legacies &amp; Donations Received</b>	<b>43,780</b>	<b>-</b>	<b>43,780</b>	<b>73,316</b>
<b>Other voluntary income</b>				
Members' subscriptions	64,162	-	64,162	56,113
<b>Total other voluntary income</b>	<b>64,162</b>	<b>-</b>	<b>64,162</b>	<b>56,113</b>
<b>Total Voluntary Income</b>	<b>107,942</b>	<b>-</b>	<b>107,942</b>	<b>129,429</b>
<b>Investment Income</b>				
Bank deposit interest received	87	-	87	-
<b>Total Investment Income</b>	<b>87</b>	<b>-</b>	<b>87</b>	<b>-</b>
<b>Total Incoming Resources</b>	<b>108,029</b>	<b>-</b>	<b>108,029</b>	<b>129,429</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED****Schedule to the Statement of Financial Activities****for the year ended 31 March 2019****Status of this schedule to the Statement of Financial Activities**

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Prior Period Total Funds</b>
	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs of generating funds</b>				
<b>Costs of generating voluntary income</b>				
Fundraising activities - GUILD	1,156	-	1,156	-
	<b>1,156</b>	<b>-</b>	<b>1,156</b>	<b>-</b>
<b>Total costs of generating voluntary income</b>	<b>1,156</b>	<b>-</b>	<b>1,156</b>	<b>-</b>
<b>Charitable expenditure</b>				
<b>Support costs of charitable activities</b>				
<b>Management and administration costs in support of charitable activities</b>				
<b>Staff costs in support of charitable activities</b>				
Secretarial salary	10,549	-	10,549	10,242
	<b>10,549</b>	<b>-</b>	<b>10,549</b>	<b>10,242</b>
<b>Indirect employee costs</b>				
Rabbi's salary and expenses	18,086	-	18,086	14,248
	<b>18,086</b>	<b>-</b>	<b>18,086</b>	<b>14,248</b>
<b>Premises Costs</b>				
Insurances	4,547	-	4,547	4,463
Light, heat and water	4,124	-	4,124	3,957
Caretaking, cleaning and security	10,536	-	10,536	9,839
Premises repairs and renewals	5,283	-	5,283	2,332
Kosher Sefer Torah	-	-	-	4,000
Memorial board	-	-	-	2,916
	<b>24,490</b>	<b>-</b>	<b>24,490</b>	<b>27,507</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2019**  
**Status of this schedule to the Statement of Financial Activities**

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

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2019	2019	2019	2018
	£	£	£	£
<b>General administrative expenses:</b>				
Telephone and internet	1,807	-	1,807	1,755
Stationery, printing and postages	1,930	-	1,930	1,474
Affiliation fees and levies	4,800	-	4,800	5,746
Burial insurance premium	-	-	-	4,900
Funeral and cemetery expenses	20,618	-	20,618	9,654
Hire of equipment	3,612	-	3,612	3,612
Yom Kippur donations	940	-	940	-
Bank and loans interest	1,720	-	1,720	1,980
Advertising and PR	525	-	525	618
Bank charges	1,290	-	1,290	171
Sundry expenses	2,157	-	2,157	3,405
	<b>39,399</b>	<b>-</b>	<b>39,399</b>	<b>33,315</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	2,363	-	2,363	-
Legal and professional fees	555	-	555	656
	<b>2,918</b>	<b>-</b>	<b>2,918</b>	<b>656</b>
<b>Total Support costs</b>	<b>95,442</b>	<b>-</b>	<b>95,442</b>	<b>85,968</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>95,442</b>	<b>-</b>	<b>95,442</b>	<b>85,968</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	1,080	-	1,080	960
Other fees paid to the examiner	204	-	204	204
Depreciation of fixed assets used for governance	1,763	-	1,763	1,923
<b>Total governance costs</b>	<b>3,047</b>	<b>-</b>	<b>3,047</b>	<b>3,087</b>