

Registered Charity Number

506117

Registered Company Number

07991054

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**

**Report and Accounts**

**For The Year Ended**

**31 March 2017**

**CHARITY COMMISSION  
FIRST CONTACT**

**25 SEP 2017**

**ACCOUNTS  
RECEIVED**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Report and accounts**  
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**Trustees' Annual Report for the period**

**From 01/04/2016  
Period end date**

**Period start date To 31/03/2017**

**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>Religious 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 of events relating to the practice and celebration of the Jewish Religion including: Weekly Sabbath Services Festival Services throughout the year Marriages Baby Blessings Family and other celebrations Funerals and Tombstone Consecrations Bar and Batmitzvah (Confirmation) Classes and Ceremonies Adult Education Classes on Jewish Life and History Conversion Class i.e. for people who wish to convert to Judaism Members Social Activities 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 had due 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, Executive, members of the Board and Lay Personnel are all volunteers and contribute to the smooth 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 warm and friendly manner and tries to make attendance a positive experience</b></p> <p><b>The past year has been one of consolidation after the upheaval of a major upgrade</b></p> <p><b>We continue to try to attract more families with children and to this end have promoted Family Services and Festival Activities which are enjoyable and inclusive.</b></p> <p><b>Our Outreach Programme aimed at older members who find it difficult to get to the Synagogue continues to grow, and bi monthly afternoon teas, where volunteers bring these members to the Synagogue now attracts over twenty five people</b></p> <p><b>Our inter faith work with the local churches and Muslim Community brings benefits and better understanding</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p><b>A fund raising appeal planned last year and aimed at replacing one of our damaged "scrolls" has been very successful and we have purchased a second-hand scroll. A dedication service will take place in the Autumn, the first such celebration to take place in the Synagogues thirty five year history. We will be delighted to welcome local dignitaries and inter faith colleagues.</b></p>
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Performance of fundraising activities against objectives set	Para 1.41	<b>See above</b>
Investment performance against objectives	Para 1.41	<b>Not applicable</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Synagogue is now in a more financially stable position and for the second year running we have turned a small profit</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We do not have such a policy, but as the Synagogue become financially stable this will be discussed with our Accountant</b>
Amount of reserves held	Para 1.22	<b>See above</b>
Reasons for holding zero reserves	Para 1.22	<b>As above</b>
Details of fund materially in deficit	Para 1.24	<b>Not Applicable</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>No such concerns at this time</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The major source of funding is Membership Fees, donations and fund raising activities</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>Not Applicable</b>
A description of the principal risks facing the charity	Para 1.46	<b>The main risk to the Synagogue would if our membership drastically reduced or ceased.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		<b>Not Applicable</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Synagogue Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>We are an 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 Executive Committee can invite an individual member to become a Trustee as per the AGM</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

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

### Reference and Administrative details

Charity name	North Manchester Reform Synagogue Ltd
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506116
Charity's principal address	Elms Street Whitefield Manchester M45 8GQ

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Wayne Rashman	Chair		The Synagogue Board
2	Stanley Perry	Hon Secretary		Ditto
3	Brenda Dysch	Hon Treasurer		Ditto
4	Ruth Cowan	Hon Membership Treasurer		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		
Wayne Rashman		

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

Trustee name	Dates acted if not for whole year	
	Non Applicable	

## Funds held as custodian trustees on behalf of others

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

### Additional information (optional)

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

Type of adviser	Name	Address
	N/A	

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

N/A

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

### Other optional information

The Synagogue is planning for succession with the retirement of our Rabbi in October 2017

## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Brenda Dysch	
Full name(s)	Hon Treasurer	Ruth Ann Cowan
Position (eg Secretary, Chair, etc)	BRENDA DYSCH	Hon Membership Treasurer
Date	8/9/2017	

**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 2017**

I report on the financial statements of the Charity on pages 8 to 19 for the year ended 31 March 2017 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 12.

**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 :-  
30 August 2017

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2017**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2017 £	2017 £	2017 £	2016 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	114,013	-	114,013	114,881
Activities for generating funds	-	-	-	1,143
Investment Income	1	-	1	5
<b>Total incoming resources</b>	<b>114,014</b>	<b>-</b>	<b>114,014</b>	<b>116,029</b>
<b><i>Costs of generating funds</i></b>				
Costs of generating voluntary income	-	-	-	335
<b><i>Costs of charitable activities</i></b>	<b>103,869</b>	<b>-</b>	<b>103,869</b>	<b>105,721</b>
<b><i>Governance costs</i></b>	<b>2,967</b>	<b>-</b>	<b>2,967</b>	<b>2,967</b>
<b>Total resources expended</b>	<b>106,836</b>	<b>-</b>	<b>106,836</b>	<b>109,023</b>
<b>Net incoming resources before transfers between funds</b>	<b>7,178</b>	<b>-</b>	<b>7,178</b>	<b>7,006</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>7,178</b>	<b>-</b>	<b>7,178</b>	<b>7,006</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>7,178</b>	<b>-</b>	<b>7,178</b>	<b>7,006</b>
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	<b>168,983</b>	<b>-</b>	<b>168,983</b>	<b>161,977</b>
<b>Total Funds carried forward</b>	<b>176,161</b>	<b>-</b>	<b>176,161</b>	<b>168,983</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 10 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 12 to 16 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2017**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 March 2017**

	2017	2016
	£	£
<b>Turnover</b>	114,013	116,024
Direct costs of turnover	103,869	106,056
<b>Gross surplus</b>	<u>10,144</u>	<u>9,968</u>
Governance costs	2,967	2,967
<b>Operating surplus</b>	<u>7,177</u>	<u>7,001</u>
Interest receivable	1	5
<b>Surplus on ordinary activities before tax</b>	<u>7,178</u>	<u>7,006</u>
<b>Surplus for the financial year</b>	<u>7,178</u>	<u>7,006</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>7,178</u>	<u>7,006</u>

**All activities derive from continuing operations**

**The notes on pages 12 to 16 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2017**

Tangible assets	6	183,218	185,141
<b>Total fixed assets</b>		<u>183,218</u>	<u>185,141</u>
<b>Current assets</b>			
Debtors	7	15,410	13,438
Cash at bank and in hand		<u>26,303</u>	<u>28,070</u>
<b>Total current assets</b>		<u>41,713</u>	<u>41,508</u>
<b>Creditors:-</b>			
amounts due within one year	8	(5,011)	(5,007)
<b>Net current assets</b>		<u>36,702</u>	<u>36,501</u>
<b>Total assets less current liabilities</b>		<u>219,920</u>	<u>221,642</u>
<b>Creditors:-</b>			
amounts due after more than one year	9	(43,759)	(52,659)
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>176,161</u>	<u>168,983</u>
<b>Net assets including pension asset / liability</b>		<u>176,161</u>	<u>168,983</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		172,081	164,903
Designated revenue funds		4,080	4,080
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		176,161	168,983
<b>Restricted revenue funds</b>			
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		-	-
<b>Total charity funds</b>		<u>176,161</u>	<u>168,983</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Company Number** 07991054  
**Balance Sheet**  
**as at 31 March 2017**

The directors are satisfied that for the year ended on 31 March 2017 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 6 to 7.

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 in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities ( effective April 2008).



**W Rashman**  
**Trustee**

**Approved by the board of trustees on 30 August 2017**

**The notes on pages 12 to 16 form an integral part of these accounts.**

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**1 Accounting policies**

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

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***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 2017**

***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.

Cemetary 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>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	114,013	116,024
<b>and after charging:-</b>		
Depreciation of owned fixed assets	1,923	1,923
Rentals under operating leases	3,612	4,121
Reporting accountant fees	840	840
Other fees paid to the examiner	204	204

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**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>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Gross Salaries	30,380	30,650

<b>Numbers of full time employees or full time equivalents</b>	<b>2017</b>	<b>2016</b>
Engaged on charitable activities	3	3

There were no fees or other remuneration paid to the trustees

**6 Tangible functional fixed assets**

	Freehold Land and buildings £	Cemetery Prayer Room £	Fixtures, Fittings & Equipment £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 April 2016	123,615	82,385	13,514	219,514
At 31 March 2017	<u>123,615</u>	<u>82,385</u>	<u>13,514</u>	<u>219,514</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 April 2016	-	21,409	12,964	34,373
Charge for the year	-	1,648	275	1,923
At 31 March 2017	<u>-</u>	<u>23,057</u>	<u>13,239</u>	<u>36,296</u>
<b>Net book value</b>				
At 31 March 2017	<u>123,615</u>	<u>59,328</u>	<u>275</u>	<u>183,218</u>
At 31 March 2016	<u>123,615</u>	<u>60,976</u>	<u>550</u>	<u>185,141</u>

<b>7 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Prepaid expenses	4,900	4,230
Taxation recoverable from gift aid	10,510	9,208
	<u>15,410</u>	<u>13,438</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

<b>8 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	£	£
Bank loans and overdrafts	3,800	3,800
Accrued expenses	876	876
PAYE and NI	335	331
	<u>5,011</u>	<u>5,007</u>

<b>9 Creditors :- Amounts Falling due after one year</b>	<b>2017</b>	<b>2016</b>
	£	£
Bank loans and overdrafts	43,759	52,659

<b>10 Analysis of the Net Movement in Funds</b>	<b>2017</b>	<b>2016</b>
	£	£
Net movement in funds from Statement of Financial Activities	7,178	7,006

<b>11 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 March 2017</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	183,218	-	-	183,218
Current Assets	37,633	4,080	-	41,713
Current Liabilities	(5,011)	-	-	(5,011)
Long Term Liabilities	(43,759)	-	-	(43,759)
	<u>172,081</u>	<u>4,080</u>	<u>-</u>	<u>176,161</u>

<b>At 1 April 2016</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	185,141	-	-	185,141
Current Assets	37,428	4,080	-	41,508
Current Liabilities	(5,007)	-	-	(5,007)
Long Term Liabilities	(52,659)	-	-	(52,659)
	<u>164,903</u>	<u>4,080</u>	<u>-</u>	<u>168,983</u>

The individual funds included above are :-

	<b>Funds at 2016</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2017</b>
	£	£	£	£
General unrestricted reserves	164,903	7,178	-	172,081
Over 64 burial scheme	4,080	-	-	4,080
	<u>168,983</u>	<u>7,178</u>	<u>-</u>	<u>176,161</u>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**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	114,014	(106,836)	-	7,178
	<u>114,014</u>	<u>(106,836)</u>	<u>-</u>	<u>7,178</u>

**12 Endowment Funds**

The charity had no endowment funds in the year ended 31 March 2017 or in the year ended 31 March 2016.

**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 2017**  
**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 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Prior Period Total Funds 2016 £
<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	10,529	-	10,529	9,208
<b>Total</b>	<b>10,529</b>	<b>-</b>	<b>10,529</b>	<b>9,208</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	34,639	-	34,639	34,229
Hall hire	6,310	-	6,310	6,110
Tuition	375	-	375	725
Catering	94	-	94	531
Miscellaneous/sundry income	893	-	893	-
Sundry donations	7,100	-	7,100	5,878
Yom Kippur appeal	1,067	-	1,067	1,142
<b>Total</b>	<b>50,478</b>	<b>-</b>	<b>50,478</b>	<b>48,615</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>61,007</b>	<b>-</b>	<b>61,007</b>	<b>57,823</b>
<b>Other voluntary income</b>				
Members' subscriptions	53,006	-	53,006	57,058
<b>Total other voluntary income</b>	<b>53,006</b>	<b>-</b>	<b>53,006</b>	<b>57,058</b>
<b>Total Voluntary Income</b>	<b>114,013</b>	<b>-</b>	<b>114,013</b>	<b>114,881</b>
<b>Activities for generating funds</b>				
Fundraising activities - GUILD	-	-	-	405
Spring/winter fayres	-	-	-	738
<b>Total of activities for generating funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,143</b>
<b>Investment Income</b>				
Bank deposit interest received	1	-	1	5
<b>Total Investment Income</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>5</b>
<b>Total Incoming Resources</b>	<b>114,014</b>	<b>-</b>	<b>114,014</b>	<b>116,029</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2017**  
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	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Prior Period Total Funds 2016 £
<b>Costs of generating funds</b>				
<i>Costs of generating voluntary income</i>				
Fundraising activities - GUILD	-	-	-	335
	-	-	-	<b>335</b>
<b>Total costs of generating voluntary income</b>	-	-	-	<b>335</b>
<b>Charitable expenditure</b>				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs</i>				
<i>in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	10,243	-	10,243	10,140
	<b>10,243</b>	-	<b>10,243</b>	<b>10,140</b>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	20,137	-	20,137	20,510
	<b>20,137</b>	-	<b>20,137</b>	<b>20,510</b>
<i>Premises Costs</i>				
Insurances	4,709	-	4,709	3,004
Light, heat and water	3,849	-	3,849	4,112
Caretaking, cleaning and security	9,442	-	9,442	9,554
Premises repairs and renewals	2,194	-	2,194	2,650
	<b>20,194</b>	-	<b>20,194</b>	<b>19,320</b>

**NORTH MANCHESTER REFORM SYNAGOGUE LIMITED**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2017**  
**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 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Prior Period Total Funds 2016 £
<b>General administrative expenses:</b>				
Telephone and internet	1,327	-	1,327	852
Stationery, printing and postages	1,907	-	1,907	1,264
Affiliation fees and levies	5,440	-	5,440	5,100
Burial insurance premium	17,882	-	17,882	16,415
Funeral and cemetery expenses	15,052	-	15,052	18,481
Hire of equipment	3,612	-	3,612	4,121
Computer equipment and consumables	-	-	-	1,285
Yom Kippur donations	-	-	-	1,100
Bank and loans interest	2,368	-	2,368	2,797
Advertising and PR	790	-	790	461
Bank charges	55	-	55	331
Sundry expenses	4,225	-	4,225	3,304
	<b>52,658</b>	<b>-</b>	<b>52,658</b>	<b>55,511</b>
<b>Professional fees in support of charitable activities</b>				
Legal and professional fees	637	-	637	240
	<b>637</b>	<b>-</b>	<b>637</b>	<b>240</b>
<b>Total Support costs</b>	<b>103,869</b>	<b>-</b>	<b>103,869</b>	<b>105,721</b>
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>103,869</b>	<b>-</b>	<b>103,869</b>	<b>105,721</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>				
Reporting accountant's fees	840	-	840	840
Other fees paid to the examiner	204	-	204	204
Depreciation of fixed assets used for governance	1,923	-	1,923	1,923
<b>Total governance costs</b>	<b>2,967</b>	<b>-</b>	<b>2,967</b>	<b>2,967</b>