

**MANCHESTER REFORM SYNAGOGUE**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2016**

**Charity Number 1118957**

**DOWNHAM MAYER CLARKE LIMITED**

Chartered Accountants & Statutory Auditor

41 Greek Street

Stockport

Cheshire

SK3 8AX

**MANCHESTER REFORM SYNAGOGUE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2016**

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# MANCHESTER REFORM SYNAGOGUE

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Registered charity name</b>	Manchester Reform Synagogue
<b>Charity number</b>	1118957
<b>Principal office</b>	Jacksons Row Manchester M2 5NH
<b>Trustees</b>	Louis Rapaport Michael J Taylor Mark Levy Leonard Gould - Died 20 March 2017
<b>Auditor</b>	Downham Mayer Clarke Limited Chartered Accountants & Statutory Auditor 41 Greek Street Stockport Cheshire SK3 8AX
<b>Bankers</b>	Lloyds 40 Spring Gardens Manchester M2 1EN  Barclays 1 Yorkshire Street Rochdale O16 1BJ  Bank of Ireland PO Box 2124 Belfast BT19RS
<b>Solicitors</b>	Kuit Steinart Levy LLP 3 St Mary's Parsonage Manchester M3 2RD

# **MANCHESTER REFORM SYNAGOGUE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2016**

The trustees present their report and the financial statements of the company for the year ended 31 December 2016.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

Louis Rapaport  
Michael J Taylor  
Mark Levy  
Leonard Gould - Died 20 March 2017

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity's governing document is the constitution adopted 9th December 1971 as amended 21st April 1998.

#### **Recruitment, induction and training**

New trustees are elected by the Executive and Council and then approved at the Annual General Meeting. As new trustees are members of the Synagogue no general programme of induction is used. However, policies and procedures are explained at Council meetings.

#### **Organisational structure**

An elected Executive and Council administer the Synagogue. The Council meet on a regular basis and operate in conjunction with the Trustees. The Synagogue employs a part time administrator who handles the day to day administration and refers as necessary to the President or Treasurer.

The President of the Synagogue during the year was Danny Savage.

The Treasurer of the Synagogue during the year was Mark Field and Phil Leonard.

#### **Risk management**

All major risks to which the Synagogue is exposed are dealt with at regular Council meetings, and where appropriate, controls are established.

# **MANCHESTER REFORM SYNAGOGUE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 DECEMBER 2016**

#### **OBJECTIVES AND ACTIVITIES**

Manchester Reform Synagogue was established in 1856 in order to maintain a Synagogue for worship in accordance with the doctrines of the Jewish religion as practised in this Congregation, and to promote religious, charitable and educational activities.

The Trustees have given due regard to public benefit guidance published by the Charity Commission.

The Synagogue is affiliated with The Movement for Reform Judaism, to whom it pays a levy each year based on the number of Synagogue members. The levy paid in respect of 2016 was £19,508 (2015 £18,947).

In order to achieve the objectives the Synagogue has the following strategies;

- The employment of a Rabbi
- The running of a Cheder (religion school)
- Holding services on the Sabbath and all religious holy days
- Holding services to celebrate religious festivals
- Educational and social activities to encourage friendships and promote a Jewish experience

#### **FINANCIAL REVIEW, RESERVES AND FUNDING**

During the year the Synagogue incurred an overall surplus on its funds of £3,946 compared to an overall deficit of £17,254 in 2015. It also transferred an amount of £6,632 from its restricted funds during the year compared to a transfer of £8,932 in 2015. In addition, legacies of £46,875 were received compared to £6,100 in 2015. The Trustees continue to take action to increase revenues and control expenditure.

The Treasurer prepares a budget each year for the forthcoming year that is approved by the Executive and Council.

#### **Investment policy**

The Trustees' investment powers are governed by its constitution which permits the funds available to be invested in a wide range of securities and assets.

The Trustees' investment policy is to aim for safety, commensurate with immediate and planned spending requirements.

#### **Reserves and funding**

Unrestricted or free reserves available for current activities decreased during the year. The charity had net current assets at the 31st December 2016 and is therefore sufficiently able to continue in operation and meet its debts as they fall due. The Trustees continue to monitor the position on a regular basis.

The Trustees believe that the Charity should hold sufficient reserves in order to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances.

# **MANCHESTER REFORM SYNAGOGUE**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 DECEMBER 2016**

### **PLANS FOR FUTURE PERIODS**

The Trustees are currently finalizing an agreement on specifications for a new Synagogue as part of the proposed £150m St Michaels development on a 1.8 acre City centre site. Manchester City Council approved the regeneration framework for the site in September 2015. The Development is being undertaken in partnership with Jackson's Row Developments Limited and Manchester City Council. It will comprise a 200-bedroom hotel, apartments, office space, the new synagogue, retail premises and public spaces. It is anticipated that a planning application will be submitted in June 2017 and construction of the development will begin November 2018. The new Synagogue is contracted to be delivered within 2 years of demolition of the old building and a license has been entered into to provide temporary accommodation at the Friends Meeting House during the period of rebuilding.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the company and of the incoming resources and application of resources of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**MANCHESTER REFORM SYNAGOGUE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 DECEMBER 2016**

**AUDITOR**

Downham Mayer Clarke Limited have been re-appointed as auditor for the ensuing year.

Jacksons Row  
Manchester  
M2 5NH

Signed by order of the trustees

D Savage  
President

P Leonard  
Treasurer

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**MANCHESTER REFORM SYNAGOGUE**  
**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF**  
**MANCHESTER REFORM SYNAGOGUE**  
**YEAR ENDED 31 DECEMBER 2016**

We have audited the financial statements of Manchester Reform Synagogue for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR**

As explained more fully in the Trustees Annual Report, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2016 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.



**MANCHESTER REFORM SYNAGOGUE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
MANCHESTER REFORM SYNAGOGUE *(continued)***

**YEAR ENDED 31 DECEMBER 2016**

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

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

DOWNHAM MAYER CLARKE LIMITED  
Chartered Accountants  
& Statutory Auditor

41 Greek Street  
Stockport  
Cheshire  
SK3 8AX

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Downham Mayer Clarke Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**MANCHESTER REFORM SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	153,180	84,173	237,353	188,651
Activities for generating funds	3	1,136	-	1,136	1,136
Investment income	4	3,368	-	3,368	5,251
Incoming resources from charitable activities	5	1,891	-	1,891	1,975
Other incoming resources	6	<u>81,004</u>	<u>-</u>	<u>81,004</u>	<u>67,424</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>240,579</u>	<u>84,173</u>	<u>324,752</u>	<u>264,437</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	7/8	<u>(320,806)</u>	<u>-</u>	<u>(320,806)</u>	<u>(281,691)</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>(320,806)</u>	<u>-</u>	<u>(320,806)</u>	<u>(281,691)</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>					
	9	(80,227)	84,173	3,946	(17,254)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>258,304</u>	<u>126,969</u>	<u>385,273</u>	<u>402,527</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>178,077</u>	<u>211,142</u>	<u>389,219</u>	<u>385,273</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

# MANCHESTER REFORM SYNAGOGUE

## BALANCE SHEET

31 DECEMBER 2016

	Note	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	11	17,977	17,977
Investments	12	<u>37,000</u>	<u>37,000</u>
		<b>54,977</b>	54,977
<b>CURRENT ASSETS</b>			
Stocks	13	77,839	78,839
Debtors	14	79,443	57,868
Cash at bank and in hand		<u>312,571</u>	<u>306,698</u>
		<b>469,853</b>	443,405
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>(142,244)</u>	<u>(113,109)</u>
<b>NET CURRENT ASSETS</b>		<b>327,609</b>	330,296
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>382,586</b></u>	<u>385,273</u>
<b>NET ASSETS</b>		<u><b>382,586</b></u>	<u>385,273</u>
<b>FUNDS</b>			
Restricted income funds	16	125,336	126,969
Unrestricted income funds	17	<u>257,250</u>	<u>258,304</u>
<b>TOTAL FUNDS</b>		<u><b>382,586</b></u>	<u>385,273</u>

These financial statements were approved by the members of the committee and authorised for issue on the ..... and are signed on their behalf by:

D Savage  
President

P Leonard  
Treasurer

The notes on pages 10 to 16 form part of these financial statements.

# MANCHESTER REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value, and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 SORP).

#### **Fixed assets**

All fixed assets are initially recorded at cost.

The Synagogue building has been fully depreciated.

The Synagogue continues to receive rental income from the car park without deduction for wear and tear and it is therefore considered that its value to the Synagogue has not fallen since the original date of purchase. As a result no depreciation is charged on this asset.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### **Incoming resources**

Subscriptions are accounted for on an accruals basis.

Donations are credited as income in the year in which they are receivable.

Income tax recoverable on income received is recognised in the same period that its associated income is recognised.

# MANCHESTER REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

### 1. ACCOUNTING POLICIES *(continued)*

#### Funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Tax reclaims arising on Gift Aid donations and investment income and gains are allocated to general funds.

Legacies do not generally form part of restricted funds as they are expendable by the Synagogue. Where such restrictions do occur the legacy is named as a specific restricted fund. Restricted funds can only be spent with the approval of the council in a general meeting.

Restricted funds are to be used in accordance with restrictions imposed by donors or which have been determined to have been raised by the Charity for particular purposes. The costs of raising and administering restricted funds are charged against the specific fund.

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Donations</b>				
Donations	24,457	–	24,457	30,432
<b>Legacies</b>				
Legacies	–	46,875	46,875	6,100
Subscriptions	98,162	–	98,162	102,875
<b>Other income</b>				
Income tax recovered	29,751	–	29,751	21,939
Social and cultural income	810	–	810	1,384
Board of Deputies	–	1,850	1,850	1,200
Burial board payments	–	35,448	35,448	24,721
	<u>153,180</u>	<u>84,173</u>	<u>237,353</u>	<u>188,651</u>

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Advertising income	<u>1,136</u>	<u>1,136</u>	<u>1,136</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Bank interest receivable	<u>3,368</u>	<u>3,368</u>	<u>5,251</u>

**MANCHESTER REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2016**

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Total Funds 2016</b>	<b>Total Funds 2015</b>
	£	£	£
Book sales	120	120	200
Educational receipts	1,771	1,771	1,775
	<u>1,891</u>	<u>1,891</u>	<u>1,975</u>

**6. OTHER INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Total Funds 2016</b>	<b>Total Funds 2015</b>
	£	£	£
Car park rental	26,000	26,000	26,000
Sundry income	885	885	735
Funeral receipts	54,119	54,119	40,689
	<u>81,004</u>	<u>81,004</u>	<u>67,424</u>

**7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	<b>Unrestricted Funds</b>	<b>Total Funds 2016</b>	<b>Total Funds 2015</b>
	£	£	£
Support costs	320,806	320,806	281,691

**8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Support costs</b>	<b>Total Funds 2016</b>	<b>Total Funds 2015</b>
	£	£	£
Costs of direct charitable activities	320,806	320,806	281,691

**9. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR**

This is stated after charging:

	<b>2016</b>	<b>2015</b>
	£	£
Staff pension contributions	12,872	11,200
Auditors' remuneration:		
- audit of the financial statements	4,855	4,500
Operating lease costs:		
- Other	<u>1,572</u>	<u>1,313</u>

**MANCHESTER REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2016**

**10. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2016</b>	2015
	£	£
Wages and salaries	<b>118,683</b>	116,123
Social security costs	<b>6,326</b>	9,050
Other pension costs	<b>12,872</b>	11,200
	<b><u>137,881</u></b>	<u>136,373</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2016</b>	2015
	No.	No.
Number of administrative staff	<b><u>9</u></b>	<u>11</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

**11. TANGIBLE FIXED ASSETS**

	<b>Car Park</b>	<b>Synagogue</b>	<b>Total</b>
	£	Building	£
	£	£	£
<b>COST</b>			
At 1 January 2016 and 31 December 2016	<b><u>17,977</u></b>	<b><u>107,718</u></b>	<b><u>125,695</u></b>
<b>DEPRECIATION</b>			
At 1 January 2016 and 31 December 2016	<b><u>–</u></b>	<b><u>107,718</u></b>	<b><u>107,718</u></b>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<b><u>17,977</u></b>	<b><u>–</u></b>	<b><u>17,977</u></b>
At 31 December 2015	<b><u>17,977</u></b>	<b><u>–</u></b>	<b><u>17,977</u></b>

**12. INVESTMENTS**

**Movement in market value**

	<b>2016</b>	2015
	£	£
Market value at 1 January 2016	<b><u>37,000</u></b>	<u>37,000</u>
Market value at 31 December 2016	<b><u>37,000</u></b>	<u>37,000</u>
Historical cost at 31 December 2016	<b><u>37,000</u></b>	<u>37,000</u>

# MANCHESTER REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

### 12. INVESTMENTS *(continued)*

#### Analysis of investments at 31 December 2016 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Other investments</b>				
National savings certificates	<u>37,000</u>	<u>-</u>	<u>37,000</u>	<u>37,000</u>

Fixed asset investments consists entirely of National Savings Bond Certificates at cost value.

### 13. STOCKS

	2016 £	2015 £
Stock	<u>77,839</u>	<u>78,839</u>

Stock consists of cemetery plots held at Mill Lane, Cheadle.

In 1995 the Trustees of Menorah Syngogue arranged with Stockport MBC by means of a Deed of Allotment, to prepay for 204 burial spaces at Mill Lane Cemetery, Cheadle. The Synagogue paid one half of the cost to Menorah Synagogue for a right to 102 burial spaces. It is understood that if all the spaces have not been used when the Deed of Allotment expires after 99 years the remaining land would revert to Stockport MBC. In 2005 the Synagogue prepaid for a right to a further 100 burial spaces at Mill Lane Cemetery Cheadle.

During the year one of the burial spaces (2015 : 5) have been used and the relevant portion of the total cost has been transferred to funeral expenses.

### 14. DEBTORS

	2016 £	2015 £
PAYE recoverable	349	349
Gift aid recoverable	5,280	5,276
Subscription balances outstanding	36,557	26,097
Staff loan	200	-
Other debtors	14,775	4,683
Prepayments	<u>22,282</u>	<u>21,463</u>
	<u>79,443</u>	<u>57,868</u>



**MANCHESTER REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2016**

**15. CREDITORS: Amounts falling due within one year**

	2016	2015
	£	£
Trade creditors	54,714	–
Taxation and social security	34	2,738
Wages control account	216	1,199
Other creditors	36,189	32,089
Accruals and deferred income	51,091	77,083
	<u>142,244</u>	<u>113,109</u>

**16. RESTRICTED INCOME FUNDS**

	Balance at 1 Jan 2016	Outgoing resources	Balance at 31 Dec 2016
	£	£	£
Burial Assistance Fund	82,456	(1,633)	80,823
Cemetary Fund	12,745	–	12,745
Education Fund	13,126	–	13,126
Restoration Fund	9,978	–	9,978
Charity Fund	138	–	138
Youth Fund	3,783	–	3,783
Lionel Blundell Choir Fund	3,738	–	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	–	1,005
	<u>126,969</u>	<u>(1,633)</u>	<u>125,336</u>

**17. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Jan 2016	Outgoing resources	Balance at 31 Dec 2016
	£	£	£
Property Maintenance Fund	35,993	(5,000)	30,993
Legacies	221,963	–	221,963
General Funds	348	3,946	4,294
	<u>258,304</u>	<u>(1,054)</u>	<u>257,250</u>

**MANCHESTER REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2016**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Net current assets £	Total £
<b>Restricted Income Funds:</b>		
Burial Assistance Fund	80,823	80,823
Cemetary Fund	12,745	12,745
Education Fund	13,126	13,126
Restoration Fund	9,978	9,978
Charity Fund	138	138
Youth Fund	3,783	3,783
Lionel Blundell Choir Fund	3,738	3,738
Charles Shay Wallace Hebrew Prize Fund	1,005	1,005
	<u>125,336</u>	<u>125,336</u>
<b>Unrestricted Income Funds:</b>		
Designated Funds	30,993	30,993
General Funds	226,257	226,257
	<u>257,250</u>	<u>257,250</u>
<b>Total Funds</b>	<u><u>382,586</u></u>	<u><u>382,586</u></u>

**MANCHESTER REFORM SYNAGOGUE**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 DECEMBER 2016**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent auditor's report on pages 6 to 7.**

**MANCHESTER REFORM SYNAGOGUE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2016**

	<b>2016</b>		<b>2015</b>
	£	£	£
<b>INCOMING RESOURCES</b>			
<b>VOLUNTARY INCOME</b>			
Donations	24,457		30,432
Legacies	46,875		6,100
Membership subscriptions	98,162		102,875
Income tax recovered	29,751		21,939
Social and cultural income	810		1,384
Board of Deputies	1,850		1,200
Burial board payments	35,448		24,721
	<u>237,353</u>		<u>188,651</u>
<b>ACTIVITIES FOR GENERATING FUNDS</b>			
Advertising income		<u>1,136</u>	<u>1,136</u>
<b>INVESTMENT INCOME</b>			
Bank interest received		<u>3,368</u>	<u>5,251</u>
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>			
Book sales		120	200
Educational receipts		<u>1,771</u>	<u>1,775</u>
		<u>1,891</u>	<u>1,975</u>
<b>OTHER INCOMING RESOURCES</b>			
Car park rental		26,000	26,000
Sundry income		885	735
Funeral receipts		<u>54,119</u>	<u>40,689</u>
		<u>81,004</u>	<u>67,424</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><u>324,752</u></u>	<u><u>264,437</u></u>
<b>RESOURCES EXPENDED</b>			

**MANCHESTER REFORM SYNAGOGUE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2016**

	<b>2016</b>		<b>2015</b>
	£	£	£
<b>CHARITABLE ACTIVITIES</b>			
Staff costs - Wages & Salaries	<b>118,683</b>		116,123
Staff costs - Employer's NIC	<b>6,326</b>		9,050
Staff costs - Pension costs	<b>12,872</b>		11,200
Operating leases - Other assets	<b>1,572</b>		1,313
Establishment - Rates & Water	<b>2,145</b>		1,579
Establishment - Light & heat	<b>9,530</b>		6,820
Establishment - Repairs & maintenance	<b>696</b>		4,553
Establishment - Insurance	<b>16,930</b>		7,344
Establishment - Other	<b>1,540</b>		3,134
Motor and travel costs - Other	<b>571</b>		573
Professional - Auditor fees	<b>4,855</b>		4,500
Legal & professional - Other	<b>2,617</b>		-
Office expenses - Telephone	<b>1,079</b>		3,715
Office expenses - Other	<b>598</b>		126
Office expenses - Funeral Costs	<b>52,820</b>		32,432
Office expenses - Burial Board Payments	<b>38,870</b>		26,790
Office expenses - Prayer Books	<b>375</b>		314
Office expenses - Printing and Stationery	<b>4,299</b>		2,044
Office expenses - Gifts and Presentations	<b>3,139</b>		1,492
Office expenses - Advertising	<b>1,280</b>		1,730
Office expenses - Catering and Events	<b>6,070</b>		5,913
Office expenses - Bank Charges	<b>78</b>		90
Office expenses - Donations	<b>7,490</b>		18,030
Office expenses - Computer and Web Investment			
Costs	<b>3,651</b>		2,298
Subscription costs - MRJ Subscriptions	<b>22,720</b>		20,528
	<b><u>320,806</u></b>		<u>281,691</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>320,806</u></b>		<u>281,691</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		<b><u>3,946</u></b>	<u>(17,254)</u>

**MANCHESTER REFORM SYNAGOGUE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2016**

	<b>2016</b>		<b>2015</b>
	£	£	£
<b>CHARITABLE ACTIVITIES</b>			
<b>Costs of direct charitable activities</b>			
<i>Support costs</i>			
Staff costs - Wages & Salaries	<b>118,683</b>		116,123
Staff costs - Employer's NIC	<b>6,326</b>		9,050
Staff costs - Pension costs	<b>12,872</b>		11,200
Operating leases - Other assets	<b>1,572</b>		1,313
Establishment - Rates & Water	<b>2,145</b>		1,579
Establishment - Light & heat	<b>9,530</b>		6,820
Establishment - Repairs & maintenance	<b>696</b>		4,553
Establishment - Insurance	<b>16,930</b>		7,344
Establishment - Other	<b>1,540</b>		3,134
Motor and travel costs - Other	<b>571</b>		573
Professional - Auditor fees	<b>4,855</b>		4,500
Legal & professional - Other	<b>2,617</b>		-
Office expenses - Telephone	<b>1,079</b>		3,715
Office expenses - Other	<b>598</b>		126
Office expenses - Funeral Costs	<b>52,820</b>		32,432
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Office expenses - Computer and Web Investment			
Costs	<b>3,651</b>		2,298
Subscription costs - MRJ Subscriptions	<b>22,720</b>		20,528
	<b><u>320,806</u></b>		<b><u>281,691</u></b>