

Registered Charity Number
506117

Registered Company Number
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2015

CHARITY COMMISSION
FIRST CONTACT

25 AUG 2015

ACCOUNTS
RECEIVED

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

	Period start date	Period end date	
From	01 04 2014	31 03 2015	To

Section A Reference and administration details

Charity name

North Manchester Reform Congregation Limited

Other names charity is known by

Sha'arei Shalom Synagogue

Registered charity number (if any)

506117

Charity's principal address

Elms Street

Whitefield

Manchester

Postcode

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		
2	Ruth Cowan	Membership Treasurer		
3	Brenda Dysch	Treasurer		
4	Stanley Perry	Hon. Secretary		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Emergency General Meeting
How the charity is constituted (eg. trust, association, company)	Incorporated Charity
Trustee selection methods (eg. appointed by, elected by)	At Annual General Meeting

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Synagogue changed its status on 1st April 2013 and after adoption at an Emergency General Meeting became an Incorporated Charity.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Religious Congregation professing Jewish Religion to provide and promote Public Worship, Religious Education, Cultural, Social and Charitable Activities.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Weekly Sabbath Services.
Festival Services throughout the year.
Marriages.
Funerals and Tombstone Consecrations.
Bar and Barmitzvah (Confirmations).
Adult Education Classes on Jewish life and history.
Conversion Class i.e. for people who wish to convert to Judaism.
Inter-faith activities.

Additional details of objectives and activities (Optional information)

The Synagogue does not apply for or receive grants

The Synagogue does not have any related investments

The Trustees and Members of the Board are volunteers.

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Looking back to our objectives as stated in last year's Annual Report; we have consolidated our status as an incorporated charity and completed a major refurbishment of the Synagogue.

We have used our Bank Loan to gain the best upgrade we could and we are really pleased that we have, in fact, been able to achieve more than we hoped with the money.

As well as the new kitchen, modernised foyer, toilets, new electrics and a new central heating boiler, we also have new flooring, decor and a re-modelled Bimah {Altar Area}. Extra to these planned changes we have been able to have the Synagogue Hall itself decorated, improved the lighting and installed extra security cameras. A rededication ceremony is planned for the end of September.

This year we have introduced a number of written protocols which clarify the Synagogues position and procedures. Thus we now have protocols dealing with membership, marriages and death. We have also introduced a Lone Worker Policy.

We have a monthly newsletter and have recently updated our web site.

Our Conversion Class continues to grow and two members successfully completed their studies. A further five couples and a single member are undertaking the two year modular course of study.

Shabbat and Festival Services are conducted by our Rabbi, Lay Readers and visiting clergy. This year we have introduced a monthly Family Service. As well more young children of members are coming to an age when they can take part in Services and Festivals and we have had a number of successful activities run by parents themselves.

Fundraising continues with a dedicated group of members running our Winter and Spring Fayres. As well, the Synagogue Guild hosts and continues to cater for celebratory and other events.

Our Welfare Outreach Programme deals with sick, elderly and housebound members. Members of the Programme provide regular contact, visiting and the opportunity for members to meet in a social capacity when the Synagogue hosts regular Afternoon Teas.

Our members High Holyday Charity Appeal raised over two thousand pounds, split between a local Jewish, a local Non-Jewish and an Israeli Charity.

During the last year we have had two weddings and four funerals.

We have continued quarterly meetings with the other two Reform Synagogues in Manchester. We are also active in the Northern Network of the Movement for Reform Judaism which aims to provide a resource pool in Northern England.

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves are kept in case of escalating costs that cannot be met by Annual Subscriptions and Donations.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Synagouge's principal source of funding is through Membership Subscriptions and Donations and Fundraising events.

Section F

Other optional information

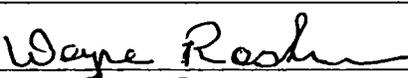
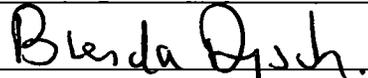
We are pleased with our achievements for the year 2014/15 and feel the Synagouge is now in a more secure situation than in the recent past. We look forward to consolidating our position in the year 2015/16 as a viable Synagogue. We remain vigilant and we hope, ethical, in the way we operate and mindful that we are dealing with public money and with staying within the law.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	WAYNE RASHMAN	BRENDA DYSCH
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	12.8.15	

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 2015

I report on the financial statements of the Charity on pages 9 to 20 for the year ended 31 March 2015 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 13.

Respective responsibilities of trustees and examiner

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

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

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

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

Basis of opinion and scope of work undertaken

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

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

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

Independent Examiner's Statement, report and opinion

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

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

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

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

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

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

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

have not been met; or

The Examiner's relevant professional qualification or body is:

Certified Practising Accountant



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

The date upon which my opinion is expressed is :-
27 July 2015

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Statement of Financial Activities
for the year ended 31 March 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2015 £	2015 £	2015 £	2014 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	107,763	-	107,763	121,215
Activities for generating funds	1,015	-	1,015	3,415
Total incoming resources	108,778	-	108,778	124,630
<i>Costs of generating funds</i>				
Costs of generating voluntary income	1,200	-	1,200	1,069
<i>Costs of charitable activities</i>	127,216	-	127,216	117,241
<i>Governance costs</i>	2,979	-	2,979	3,003
Total resources expended	131,395	-	131,395	121,313
(Net outgoing resources)/net incoming resources before transfers between funds	(22,617)	-	(22,617)	3,317
Gross transfers between funds	-	-	-	-
(Net outgoing resources)/net incoming resources before Other recognised gains and losses	(22,617)	-	(22,617)	3,317
Other recognised gains and losses				
Net movement in funds	(22,617)	-	(22,617)	3,317
Reconciliation of funds				
<i>Total funds brought forward</i>	189,394	-	189,394	186,077
Total Funds carried forward	166,777	-	166,777	189,394

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 11 as required by the SORP.

All activities derive from continuing operations

The notes on pages 13 to 17 form an integral part of these accounts.

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Statement of Financial Activities
for the year ended 31 March 2015

Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2015

	2015	2014
	£	£
Turnover	108,778	124,630
Direct costs of turnover	128,416	118,310
Gross (deficit)/surplus	<u>(19,638)</u>	<u>6,320</u>
Governance costs	2,979	3,003
Operating (deficit)/surplus	<u>(22,617)</u>	<u>3,317</u>
(Deficit)/surplus on ordinary activities before tax	<u>(22,617)</u>	<u>3,317</u>
(Deficit)/surplus for the financial year	<u>(22,617)</u>	<u>3,317</u>
Gift Aid Payments	-	-
Retained (deficit)/surplus for the financial year	<u>(22,617)</u>	<u>3,317</u>

All activities derive from continuing operations

The notes on pages 13 to 17 form an integral part of these accounts.

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Company Number 07991054
Balance Sheet
as at 31 March 2015

Tangible assets	6	187,064	188,987
Total fixed assets		<u>187,064</u>	<u>188,987</u>
Current assets			
Debtors	7	15,265	12,973
Cash at bank and in hand		29,307	63,698
Total current assets		<u>44,572</u>	<u>76,671</u>
Creditors:-			
amounts due within one year	8	(4,987)	(5,062)
Net current assets		<u>39,585</u>	<u>71,609</u>
Total assets less current liabilities		<u>226,649</u>	<u>260,596</u>
Creditors:-			
amounts due after more than one year	9	(59,872)	(71,202)
Provisions for liabilities and charges		-	-
Net assets excluding pension asset / liability		<u>166,777</u>	<u>189,394</u>
Net assets including pension asset / liability		<u>166,777</u>	<u>189,394</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		162,697	182,814
Designated revenue funds		4,080	4,080
Unrestricted capital funds			
Designated fixed asset funds		-	2,500
Total unrestricted funds		166,777	189,394
Restricted revenue funds			
Restricted fixed asset funds			
Total restricted funds		-	-
Total charity funds		<u>166,777</u>	<u>189,394</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Company Number

07991054

Balance Sheet

as at 31 March 2015

The directors are satisfied that for the year ended on 31 March 2015 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 7 to 8.

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 27 July 2015

The notes on pages 13 to 17 form an integral part of these accounts.

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Notes to the Accounts for the year ended 31 March 2015

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 2015

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.

3 (Deficit)/surplus for the financial year	2015	2014
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	108,778	124,630
and after charging:-		
Depreciation of owned fixed assets	1,923	1,923
Rentals under operating leases	4,889	3,126
Reporting accountant fees	822	780
Other fees paid to the examiner	234	300

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2015

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.

5 Staff Costs and Emoluments	2015	2014
	£	£
Gross Salaries	30,640	30,547
Employer's National Insurance	-	1,567
	<u>30,640</u>	<u>32,114</u>

Numbers of full time employees or full time equivalents	2015	2014
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 £
Asset cost, valuation or revalued amount				
At 1 April 2014	123,615	82,385	13,514	219,514
At 31 March 2015	<u>123,615</u>	<u>82,385</u>	<u>13,514</u>	<u>219,514</u>
Accumulated depreciation and impairment provisions				
At 1 April 2014	-	18,113	12,414	30,527
Charge for the year	-	1,648	275	1,923
At 31 March 2015	<u>-</u>	<u>19,761</u>	<u>12,689</u>	<u>32,450</u>
Net book value				
At 31 March 2015	<u>123,615</u>	<u>62,624</u>	<u>825</u>	<u>187,064</u>
At 31 March 2014	<u>123,615</u>	<u>64,272</u>	<u>1,100</u>	<u>188,987</u>

7 Debtors	2015	2014
	£	£
Prepaid expenses	3,730	3,201
Taxation recoverable from gift aid	11,535	9,772
	<u>15,265</u>	<u>12,973</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2015

8 Creditors: amounts falling due within one year	2015	2014
	£	£
Bank loans and overdrafts	3,800	3,800
Accrued expenses	858	780
PAYE and NI	329	482
	<u>4,987</u>	<u>5,062</u>

9 Creditors :- Amounts Falling due after one year	2015	2014
	£	£
Bank loans and overdrafts	59,872	71,202

10 Analysis of the Net Movement in Funds	2015	2014
	£	£
Net movement in funds from Statement of Financial Activities	(22,617)	3,317

11 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 March 2015	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	187,064	-	-	187,064
Current Assets	40,492	4,080	-	44,572
Current Liabilities	(4,987)	-	-	(4,987)
Long Term Liabilities	(59,872)	-	-	(59,872)
	<u>162,697</u>	<u>4,080</u>	<u>-</u>	<u>166,777</u>

At 1 April 2014	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	188,987	-	-	188,987
Current Assets	70,091	6,580	-	76,671
Current Liabilities	(5,062)	-	-	(5,062)
Long Term Liabilities	(71,202)	-	-	(71,202)
	<u>182,814</u>	<u>6,580</u>	<u>-</u>	<u>189,394</u>

The individual funds included above are :-

	Funds at 2014	Movements in Funds as below	Transfers Between funds	Funds at 2015
	£	£	£	£
General unrestricted reserves	182,814	(22,617)	2,500	162,697
Property maintenance reserve	2,500	-	(2,500)	-
Over 64 burial scheme	4,080	-	-	4,080
	<u>189,394</u>	<u>(22,617)</u>	<u>-</u>	<u>166,777</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2015

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General unrestricted reserves	108,778	(131,395)	-	(22,617)
	<u>108,778</u>	<u>(131,395)</u>	<u>-</u>	<u>(22,617)</u>

12 Endowment Funds

The charity had no endowment funds in the year ended 31 March 2015 or in the year ended 31 March 2014.

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 2015
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 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Prior Period Total Funds 2014 £
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
Income tax recoverable from gift aid	11,586	-	11,586	9,772
Total	11,586	-	11,586	9,772
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Funerals and burial fees	28,884	-	28,884	27,466
Hall hire	4,355	-	4,355	5,587
Tuition	650	-	650	1,140
Catering	614	-	614	1,293
Miscellaneous/sundry income	1,058	-	1,058	1,895
Sundry donations	8,686	-	8,686	4,383
Yom Kippur appeal	1,035	-	1,035	1,012
Total	45,282	-	45,282	42,776
Total Grants,Legacies & Donations Received	56,868	-	56,868	52,548
Other voluntary income				
Members' subscriptions	50,895	-	50,895	68,667
Total other voluntary income	50,895	-	50,895	68,667
Total Voluntary Income	107,763	-	107,763	121,215
Activities for generating funds				
Fundraising activities - GUILD	45	-	45	1,449
Spring/winter fayres	970	-	970	1,396
Concert	-	-	-	570
Total of activities for generating funds	1,015	-	1,015	3,415
Total Incoming Resources	108,778	-	108,778	124,630

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2015
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 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Prior Period Total Funds 2014 £
Costs of generating funds				
<i>Costs of generating voluntary income</i>				
Fundraising activities - GUILD	1,143	-	1,143	511
Spring/winter fayres	57	-	57	222
Concert	-	-	-	336
	1,200	-	1,200	1,069
Total costs of generating voluntary income	1,200	-	1,200	1,069
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	10,039	-	10,039	9,940
Employers' NI	-	-	-	1,567
	10,039	-	10,039	11,507
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	20,601	-	20,601	20,607
	20,601	-	20,601	20,607
<i>Premises Costs</i>				
Insurances	2,534	-	2,534	5,211
Light, heat and water	4,759	-	4,759	3,935
Caretaking, cleaning and security	9,113	-	9,113	8,836
Premises repairs and renewals	35,292	-	35,292	8,819
	51,698	-	51,698	26,801

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2015
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
	2015	2015	2015	2014
	£	£	£	£
General administrative expenses:				
Telephone and internet	1,100	-	1,100	1,376
Stationery, printing and postages	1,031	-	1,031	1,742
Affiliation fees and levies	215	-	215	3,700
Burial insurance premium	14,389	-	14,389	15,557
Funeral and cemetery expenses	13,985	-	13,985	24,041
Hire of equipment	4,889	-	4,889	3,126
Software and computer consumables	-	-	-	131
Yom Kippur donations	2,100	-	2,100	1,290
Bank and loans interest	3,126	-	3,126	460
Advertising and PR	603	-	603	501
Bank charges	750	-	750	418
Sundry expenses	2,690	-	2,690	4,470
	44,878	-	44,878	56,812
Professional fees in support of charitable activities				
Legal and professional fees	-	-	-	1,514
	-	-	-	1,514
Total Support costs	127,216	-	127,216	117,241
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	127,216	-	127,216	117,241
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Reporting accountant's fees	822	-	822	780
Other fees paid to the examiner	234	-	234	300
Depreciation of fixed assets used for governance	1,923	-	1,923	1,923
Total governance costs	2,979	-	2,979	3,003