

Registered Charity Number
506117

Registered Company Number
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2014



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

Period start date
From 01 04 2013 **To** 31 03 2014 **Period end date**

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) XN41688

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.

Re above, 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.

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

Additional details of objectives and activities (Optional Information)

The Trustees and Members of the Board are volunteers.

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

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

Summary of the main achievements of the charity during the year

Our two main objectives for the year ending March 2014 were (1) For the Synagogue to become an Incorporated Charity and (2) to obtain funding to upgrade the Synagogue which is 35 years old.

(1) The act of Incorporation were drafted by a cross-members sub-committee, presented and unanimously accepted at an Emergency General Meeting on 18th March 2013. We feel this was a positive achievement done in a timely and professional manner.

(2) A combination of successful fundraising and a Bank Loan enabled us to plan and begin the upgrading and refurbishment of the interior of the Synagogue to include:-

New kitchen.

Upgraded entrance foyer.

Upgraded ladies toilets.

Upgraded electrics.

New central heating boiler.

Restyling of the religious Bimah (Altar area).

To install new CCTV cameras and update our security generally

We look forward to these upgrades being completed during this coming year.

Our Conversion Class has doubled in number and we now have six couples and a single member undertaking the two year modular course of study.

Shabbat and Festival Services are conducted by our Rabbi and Lay Readers and we are looking to introduce a monthly Family Service.

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

Our Welfare Outreach Programme deals with sick and elderly members by providing regular contact 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 £1,100.00 split between a local Jewish, a local Non-Jewish and an Israeli Charity.

During the last year we have had two weddings and five 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.

Section F

Other optional information

We are pleased with our achievements for the year 2013/14 and look forward to consolidating our position in the year 2014/15 as a viable Synagogue which is always conscious of 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)	<i>Wayne Rashman</i>	<i>Brenda Dysch</i>
Full name(s)	Wayne Rashman	Brenda Dysch
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date *17-9-14*

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 2014

I report on the financial statements of the Charity on pages 9 to 20 for the year ended 31 March 2014 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:

Chartered Certified Accountant



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

The date upon which my opinion is expressed is :-
17 September 2014

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Statement of Financial Activities
for the year ended 31 March 2014

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2014 £	2014 £	2014 £	2013 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	121,215	-	121,215	103,642
Activities for generating funds	3,415	-	3,415	2,464
Total incoming resources	124,630	-	124,630	106,106
<i>Costs of generating funds</i>				
Costs of generating voluntary income	1,069	-	1,069	1,232
<i>Costs of charitable activities</i>	117,241	-	117,241	82,737
<i>Governance costs</i>	3,003	-	3,003	2,910
Total resources expended	121,313	-	121,313	86,879
Net incoming resources before transfers between funds	3,317	-	3,317	19,227
Gross transfers between funds	-	-	-	(2,750)
Net incoming resources before Other recognised gains and losses	3,317	-	3,317	16,477
Other recognised gains and losses				
Net movement in funds	3,317	-	3,317	16,477
Reconciliation of funds				
Total funds brought forward	186,077	-	186,077	169,600
Total Funds carried forward	189,394	-	189,394	186,077

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 2014

Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2014

	2014 £	2013 £
Turnover	124,630	106,106
Direct costs of turnover	118,310	83,969
Gross surplus	<u>6,320</u>	<u>22,137</u>
Governance costs	3,003	2,910
Operating surplus	<u>3,317</u>	<u>19,227</u>
Surplus on ordinary activities before tax	<u>3,317</u>	<u>19,227</u>
Surplus for the financial year	<u>3,317</u>	<u>19,227</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>3,317</u>	<u>19,227</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 2014

Tangible assets	6	188,987	190,910
Total fixed assets		<u>188,987</u>	<u>190,910</u>
Current assets			
Debtors	7	12,973	13,640
Cash at bank and in hand		63,698	12,025
Total current assets		<u>76,671</u>	<u>25,665</u>
Creditors:-			
amounts due within one year	8	(5,062)	(8,904)
Net current assets		<u>71,609</u>	<u>16,761</u>
Total assets less current liabilities		<u>260,596</u>	<u>207,671</u>
Creditors:-			
amounts due after more than one year	9	(71,202)	(21,594)
Provisions for liabilities and charges		-	-
Net assets excluding pension asset / liability		<u>189,394</u>	<u>186,077</u>
Net assets including pension asset / liability		<u>189,394</u>	<u>186,077</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		182,814	179,497
Designated revenue funds		4,080	4,080
Unrestricted capital funds			
Designated fixed asset funds		2,500	2,500
Total unrestricted funds		189,394	186,077
Restricted revenue funds			
Restricted fixed asset funds			
Total restricted funds		-	-
Total charity funds		<u>189,394</u>	<u>186,077</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Company Number

07991054

Balance Sheet

as at 31 March 2014

The directors are satisfied that for the year ended on 31 March 2014 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 17 September 2014

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 2014

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 2014

Fixed assets and depreciation

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

Items of less than £100 are not capitalised.

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

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

Taxation

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

Funds structure policy

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

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

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

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

2 Winding up or dissolution of the charity

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

3 Surplus for the financial year	2014	2013
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	124,630	106,106
and after charging:-		
Depreciation of owned fixed assets	1,923	1,974
Rentals under operating leases	3,126	-
Reporting accountant fees	780	720
Other fees paid to the examiner	300	216

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2014

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	2014	2013
	£	£
Gross Salaries	30,547	29,053
Employer's National Insurance	1,567	1,787
	<u>32,114</u>	<u>30,840</u>

Numbers of full time employees or full time equivalents	2014	2013
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 2013	<u>123,615</u>	<u>82,385</u>	<u>13,514</u>	<u>219,514</u>
At 31 March 2014	<u>123,615</u>	<u>82,385</u>	<u>13,514</u>	<u>219,514</u>
Accumulated depreciation and impairment provisions				
At 1 April 2013	-	16,465	12,139	28,604
Charge for the year	-	1,648	275	1,923
At 31 March 2014	<u>-</u>	<u>18,113</u>	<u>12,414</u>	<u>30,527</u>
Net book value				
At 31 March 2014	<u>123,615</u>	<u>64,272</u>	<u>1,100</u>	<u>188,987</u>
At 31 March 2013	<u>123,615</u>	<u>65,920</u>	<u>1,375</u>	<u>190,910</u>

7 Debtors	2014	2013
	£	£
Prepaid expenses	3,201	3,475
Taxation recoverable from gift aid	9,772	10,165
	<u>12,973</u>	<u>13,640</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2014

8 Creditors: amounts falling due within one year	2014	2013
	£	£
Bank loans and overdrafts	3,800	5,000
Accrued expenses	780	3,403
PAYE and NI	482	501
	<u>5,062</u>	<u>8,904</u>

9 Creditors :- Amounts Falling due after one year	2014	2013
	£	£
Bank loans and overdrafts	71,202	21,594

10 Analysis of the Net Movement in Funds	2014	2013
	£	£
Net movement in funds from Statement of Financial Activities	3,317	19,227

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

At 1 April 2013	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	190,910	-	-	190,910
Current Assets	19,085	6,580	-	25,665
Current Liabilities	(8,904)	-	-	(8,904)
Long Term Liabilities	(21,594)	-	-	(21,594)
	<u>179,497</u>	<u>6,580</u>	<u>-</u>	<u>186,077</u>

The individual funds included above are :-

	Funds at 2013	Movements in Funds as below	Transfers Between funds	Funds at 2014
	£	£	£	£
General unrestricted reserves	179,497	3,317	-	182,814
Property maintenance reserve	2,500	-	-	2,500
Over 64 burial scheme	4,080	-	-	4,080
	<u>186,077</u>	<u>3,317</u>	<u>-</u>	<u>189,394</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2014

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General unrestricted reserves	124,630	(121,313)	-	3,317
	<u>124,630</u>	<u>(121,313)</u>	<u>-</u>	<u>3,317</u>

12 Endowment Funds

The charity had no endowment funds in the year ended 31 March 2014 or in the year ended 31 March 2013.

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 2014
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
	2014	2014	2014	2013
	£	£	£	£
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	9,772	-	9,772	10,160
Total	9,772	-	9,772	10,160
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Funerals	27,466	-	27,466	14,416
Hall hire	5,587	-	5,587	5,470
Tuition	1,140	-	1,140	508
Catering	1,293	-	1,293	172
Miscellaneous/sundry income	1,895	-	1,895	6,898
Sundry donations	4,383	-	4,383	185
Yom Kippur appeal	1,012	-	1,012	1,301
Total	42,776	-	42,776	28,950
Total Grants,Legacies & Donations Received	52,548	-	52,548	39,110
Other voluntary income				
Members' subscriptions	68,667	-	68,667	64,532
Total other voluntary income	68,667	-	68,667	64,532
Total Voluntary Income	121,215	-	121,215	103,642
Activities for generating funds				
Fundraising activities - GUILD	1,449	-	1,449	2,464
Spring/winter fayres	1,396	-	1,396	-
Concert	570	-	570	-
Total of activities for generating funds	3,415	-	3,415	2,464
Total Incoming Resources	124,630	-	124,630	106,106

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2014
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
	2014	2014	2014	2013
	£	£	£	£
Costs of generating funds				
<i>Costs of generating voluntary income</i>				
Fundraising activities - GUILD	511	-	511	1,232
Spring/winter fayres	222	-	222	-
Concert	336	-	336	-
	1,069	-	1,069	1,232
Total costs of generating voluntary income	1,069	-	1,069	1,232
Charitable expenditure				
<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	9,940	-	9,940	9,842
Employers' NI	1,567	-	1,567	1,787
	11,507	-	11,507	11,629
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	20,607	-	20,607	19,211
	20,607	-	20,607	19,211
<i>Premises Costs</i>				
Insurances	5,211	-	5,211	5,452
Light, heat and water	3,935	-	3,935	3,400
Caretaking, cleaning and security	8,836	-	8,836	9,251
Premises repairs and renewals	8,819	-	8,819	1,581
	26,801	-	26,801	19,684

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2014
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 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Prior Period Total Funds 2013 £
General administrative expenses:				
Telephone and internet	1,376	-	1,376	1,151
Stationery, printing and postages	1,742	-	1,742	4,387
Affiliation fees and levies	3,700	-	3,700	955
Burial insurance premium	15,557	-	15,557	12,233
Funeral and cemetery expenses	24,041	-	24,041	10,391
Hire of equipment	3,126	-	3,126	-
Software and computer consumables	131	-	131	-
Yom Kippur donations	1,290	-	1,290	-
Bank and loans interest	460	-	460	309
Advertising and PR	501	-	501	593
Bank charges	418	-	418	-
Sundry expenses	4,470	-	4,470	2,194
	56,812	-	56,812	32,213
Professional fees in support of charitable activities				
Legal and professional fees	1,514	-	1,514	-
	1,514	-	1,514	-
Total Support costs	117,241	-	117,241	82,737
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	117,241	-	117,241	82,737
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	780	-	780	720
Other fees paid to the examiner	300	-	300	216
Depreciation of fixed assets used for governance	1,923	-	1,923	1,974
Total governance costs	3,003	-	3,003	2,910