

Registered Charity Number
506117

Registered Company Number
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2016



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	April	2015	To	31	March	2016

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

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	Stanley Perry	Hon Secretary		
3	Brenda Dysch	Hon Treasurer		
4	Ruth Cowan	Member 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)	Constitution
How the charity is constituted (eg. trust, association, company)	Incorporated Company
Trustee selection methods (eg. appointed by, elected by)	By members at the 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.

<p>The Synagogue is a member of the " The Movement for Reform Jewry"</p> <p>We have revised parts of our Contracts of Employment</p> <p>We have initiated the Government Pension Plan</p> <p>We have Procedures in place for Membership, Weddings, Deaths and Burials and for Converts who wish to pursue the Jewish Religion.</p> <p>We have initiated a "lone workers" Procedure as well as revising our Security Guidelines</p>
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Section C Objectives and activities

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

<p>Religious Congregation professing Jewish Religion to provide and promote Public Worship, Religious Education, Cultural, Social and Charitable Activities</p>	
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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)

The Synagogue undertakes the full range of events relating to practise 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 (Confirmations) 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 Faith Activities

Additional details of objectives and activities (Optional information)

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

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

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

Summary of the main achievements of the charity during the year

During the past twelve months we celebrated the final stage of the Synagogue's modernisation with a Dedication Service for our remodelled Bimah (Alter). This attracted over 100 people and was a successful conclusion to the upgrade of the Synagogue.

We also introduced regular Family Services aimed at bringing families with younger children into the Synagogue

Our 'outreach' programme aimed at older members who find it difficult to get to the Synagogue continues to grow' As well as home visits we hold a bi-monthly Afternoon Tea, where members can socialise and catch up on Synagogue news

Our Welfare Group continue to do a sterling job keeping up with members who are sick or in hospital.

Financially we continue to be vigorous over income and expenditure.

We are pleased that we have maintained minimum price increases to our membership fees

As per government guidelines, we have set up a Pension Scheme for our eligible staff.

We are currently planning a major fund raising event to replace one of our damaged 'scrolls'. This will take the form of a 'Penny Appeal'. We aim to raise six million pennies to reflect the number of people murdered in the Second World War. We are delighted that this initiative is being undertaken by members of our Conversion Class.

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 Synagogue's principal source of funding comes from Membership and Burial Fees. In the past twelve months Membership has remained pretty stable.

We have one or two major fundraising events during the year; namely our Winter Fayre and a Concert. Members also, if they wish, make a small donation if they sponsor a Blessing, a Kiddush or another event

All expenditure goes in day to day running and upkeep of the Synagogue, including salaries for our Rabbi, Administrator and Caretaker.

Section F Other optional information

Section G Declaration

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)	BRENDA DYSCH	
Position (eg Secretary, Chair, etc)	TREASURER	
Date	21/06/16	

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 2016

I report on the financial statements of the Charity on pages 8 to 19 for the year ended 31 March 2016 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 :-
21 June 2016

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Statement of Financial Activities
for the year ended 31 March 2016

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2016 £	2016 £	2016 £	2015 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	114,881	-	114,881	107,763
Activities for generating funds	1,143	-	1,143	1,015
Investment Income	5	-	5	-
Total incoming resources	116,029	-	116,029	108,778
<i>Costs of generating funds</i>				
Costs of generating voluntary income	335	-	335	1,200
<i>Costs of charitable activities</i>	100,921	-	100,921	127,216
<i>Governance costs</i>	2,967	-	2,967	2,979
Total resources expended	104,223	-	104,223	131,395
Net incoming resources/(net outgoing resources) before transfers between funds	11,806	-	11,806	(22,617)
Gross transfers between funds	-	-	-	-
Net incoming resources/(net outgoing resources) before Other recognised gains and losses	11,806	-	11,806	(22,617)
Other recognised gains and losses				
Net movement in funds	11,806	-	11,806	(22,617)
Reconciliation of funds				
<i>Total funds brought forward</i>	166,777	-	166,777	189,394
Total Funds carried forward	178,583	-	178,583	166,777

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 2016

Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2016

	2016	2015
	£	£
Turnover	116,024	108,778
Direct costs of turnover	101,256	128,416
Gross surplus/(deficit)	<u>14,768</u>	<u>(19,638)</u>
Governance costs	2,967	2,979
Operating surplus/(deficit)	<u>11,801</u>	<u>(22,617)</u>
Interest receivable	5	-
Surplus/(deficit) on ordinary activities before tax	<u>11,806</u>	<u>(22,617)</u>
Surplus/(deficit) for the financial year	<u>11,806</u>	<u>(22,617)</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>11,806</u>	<u>(22,617)</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 2016

Tangible assets	6	185,141	187,064
Total fixed assets		<u>185,141</u>	<u>187,064</u>
Current assets			
Debtors	7	13,438	15,265
Cash at bank and in hand		<u>28,070</u>	<u>29,307</u>
Total current assets		<u>41,508</u>	<u>44,572</u>
Creditors:-			
amounts due within one year	8	(5,007)	(4,987)
Net current assets		<u>36,501</u>	<u>39,585</u>
Total assets less current liabilities		<u>221,642</u>	<u>226,649</u>
Creditors:-			
amounts due after more than one year	9	(43,059)	(59,872)
Provisions for liabilities and charges		-	-
Net assets excluding pension asset / liability		<u>178,583</u>	<u>166,777</u>
Net assets including pension asset / liability		<u>178,583</u>	<u>166,777</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		174,503	162,697
Designated revenue funds		4,080	4,080
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		<u>178,583</u>	<u>166,777</u>
Restricted revenue funds			
Restricted fixed asset funds			
Total restricted funds		-	-
Total charity funds		<u>178,583</u>	<u>166,777</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Company Number

07991054

Balance Sheet

as at 31 March 2016

The directors are satisfied that for the year ended on 31 March 2016 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 21 June 2016

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 2016

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 2016

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 Surplus/(deficit) for the financial year	2016	2015
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	116,024	108,778
and after charging:-		
Depreciation of owned fixed assets	1,923	1,923
Rentals under operating leases	4,121	4,889
Reporting accountant fees	840	822
Other fees paid to the examiner	204	234

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2016

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	2016	2015
	£	£
Gross Salaries	30,650	30,640
Numbers of full time employees or full time equivalents	2016	2015
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 2015	123,615	82,385	13,514	219,514
At 31 March 2016	<u>123,615</u>	<u>82,385</u>	<u>13,514</u>	<u>219,514</u>
Accumulated depreciation and impairment provisions				
At 1 April 2015	-	19,761	12,689	32,450
Charge for the year	-	1,648	275	1,923
At 31 March 2016	<u>-</u>	<u>21,409</u>	<u>12,964</u>	<u>34,373</u>
Net book value				
At 31 March 2016	<u>123,615</u>	<u>60,976</u>	<u>550</u>	<u>185,141</u>
At 31 March 2015	<u>123,615</u>	<u>62,624</u>	<u>825</u>	<u>187,064</u>

7 Debtors	2016	2015
	£	£
Prepaid expenses	4,230	3,730
Taxation recoverable from gift aid	9,208	11,535
	<u>13,438</u>	<u>15,265</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2016

8 Creditors: amounts falling due within one year	2016	2015
	£	£
Bank loans and overdrafts	3,800	3,800
Accrued expenses	876	858
PAYE and NI	331	329
	<u>5,007</u>	<u>4,987</u>

9 Creditors :- Amounts Falling due after one year	2016	2015
	£	£
Bank loans and overdrafts	43,059	59,872

10 Analysis of the Net Movement in Funds	2016	2015
	£	£
Net movement in funds from Statement of Financial Activities	11,806	(22,617)

11 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 March 2016	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	185,141	-	-	185,141
Current Assets	37,428	4,080	-	41,508
Current Liabilities	(5,007)	-	-	(5,007)
Long Term Liabilities	(43,059)	-	-	(43,059)
	<u>174,503</u>	<u>4,080</u>	<u>-</u>	<u>178,583</u>

At 1 April 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>

The individual funds included above are :-

	Funds at 2015	Movements in Funds as below	Transfers Between funds	Funds at 2016
	£	£	£	£
General unrestricted reserves	162,697	11,806	-	174,503
Over 64 burial scheme	4,080	-	-	4,080
	<u>166,777</u>	<u>11,806</u>	<u>-</u>	<u>178,583</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2016

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General unrestricted reserves	116,029	(104,223)	-	11,806
	<u>116,029</u>	<u>(104,223)</u>	<u>-</u>	<u>11,806</u>

12 Endowment Funds

The charity had no endowment funds in the year ended 31 March 2016 or in the year ended 31 March 2015.

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 2016
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 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Prior Period Total Funds 2015 £
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	9,208	-	9,208	11,586
Total	9,208	-	9,208	11,586
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Funerals and burial fees	34,229	-	34,229	28,884
Hall hire	6,110	-	6,110	4,355
Tuition	725	-	725	650
Catering	531	-	531	614
Miscellaneous/sundry income	-	-	-	1,058
Sundry donations	5,878	-	5,878	8,686
Yom Kippur appeal	1,142	-	1,142	1,035
Total	48,615	-	48,615	45,282
Total Grants,Legacies & Donations Received	57,823	-	57,823	56,868
Other voluntary income				
Members' subscriptions	57,058	-	57,058	50,895
Total other voluntary income	57,058	-	57,058	50,895
Total Voluntary Income	114,881	-	114,881	107,763
Activities for generating funds				
Fundraising activities - GUILD	405	-	405	45
Spring/winter fayres	738	-	738	970
Total of activities for generating funds	1,143	-	1,143	1,015
Investment Income				
Bank deposit interest received	5	-	5	-
Total Investment Income	5	-	5	-
Total Incoming Resources	116,029	-	116,029	108,778

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2016
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 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Prior Period Total Funds 2015 £
Costs of generating funds				
<i>Costs of generating voluntary income</i>				
Fundraising activities - GUILD	335	-	335	1,143
Spring/winter fayres	-	-	-	57
	335	-	335	1,200
Total costs of generating voluntary income	335	-	335	1,200
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	10,140	-	10,140	10,039
	10,140	-	10,140	10,039
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	20,510	-	20,510	20,601
	20,510	-	20,510	20,601
<i>Premises Costs</i>				
Insurances	3,004	-	3,004	2,534
Light, heat and water	4,112	-	4,112	4,759
Caretaking, cleaning and security	9,554	-	9,554	9,113
Premises repairs and renewals	2,650	-	2,650	35,292
	19,320	-	19,320	51,698

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2016
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 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Prior Period Total Funds 2015 £
General administrative expenses:				
Telephone and internet	852	-	852	1,100
Stationery, printing and postages	1,264	-	1,264	1,031
Affiliation fees and levies	300	-	300	215
Burial insurance premium	16,415	-	16,415	14,389
Funeral and cemetery expenses	18,481	-	18,481	13,985
Hire of equipment	4,121	-	4,121	4,889
Computer equipment and consumables	1,285	-	1,285	-
Yom Kippur donations	1,100	-	1,100	2,100
Bank and loans interest	2,797	-	2,797	3,126
Advertising and PR	461	-	461	603
Bank charges	331	-	331	750
Sundry expenses	3,304	-	3,304	2,690
	50,711	-	50,711	44,878
Professional fees in support of charitable activities				
Legal and professional fees	240	-	240	-
	240	-	240	-
Total Support costs	100,921	-	100,921	127,216
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	100,921	-	100,921	127,216
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	840	-	840	822
Other fees paid to the examiner	204	-	204	234
Depreciation of fixed assets used for governance	1,923	-	1,923	1,923
Total governance costs	2,967	-	2,967	2,979