COMPANY REGISTRATION NUMBER: 08351325
CHARITY REGISTRATION NUMBER: 1153344

Misaskim Manchester Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 January 2026

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Misaskim Manchester Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2026

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Misaskim Manchester Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2026.

Reference and administrative details

Registered charity name	Misaskim Manchester Ltd
Charity registration number	1153344
Company registration number	08351325
Principal office and registered office	1 Broughton Green Square Salford Manchester M7 2GH
The trustees	M Bamberger J Y Fagleman B Leitner Rabbi Y A Sofer D Liefman
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Misaskim Manchester Ltd is constituted by memorandum of association and is a company limited by guarantee. It was incorporated on 08 Jan 2013 as a company and the company number is 08351325. It was registered as a charity on 12 Aug 2013, and the charity number is 1153344.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk review
The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making or direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before granting donations or paying out funds for direct charitable activity.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants and payments.

Objectives and activities

The objects of the charity is to relieve the mental and physical sickness or distress of persons resident in Greater Manchester and or North West England suffering from bereavement or loss, by the provision of support and counselling for such persons. The relief of financial hardship by the provision of free advocacy, legal advice or other assistance to persons who through lack of means or other incapacity, would otherwise be unable to obtain such advice and support. To promote any other exclusively charitable objects and purposes as the director see fit, provided that they are regarded as charitable by the law of England and Wales.

Public Benefit
The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy.

Grant Making Policy
The charity is funded by donations. The charity gives out grants in line with the above objects as appropriate.

Strategic Report
The following sections for achievements and performance review form the strategic report of the charity.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity received £97,245 (2025: £68,621) in donations during the year and spent £84,058 (2025: £81,341) during the year. The expenditure was in line with the stated objects of the charity.

During the year, the charity bought freehold land to use for its activities, and the details can be found in the notes to the accounts.

The charity had low governance costs being below 10% of total expenditure. The charity achieved this objective by maintaining tight control over office and other costs. There were no investments made during the year.

Misaskim Manchester is a charitable organization that plays a crucial role in supporting and assisting the Jewish community in Manchester, England, during challenging and distressing times. Founded on the principles of compassion, sensitivity, and a commitment to providing essential services, Misaskim Manchester primarily focuses on aiding families dealing with bereavement and ensuring the respectful handling of deceased individuals in accordance with Jewish customs and traditions.

One of the central pillars of Misaskim Manchester's work is providing assistance to bereaved families during the mourning process. This includes offering emotional support, guidance, and practical assistance to families who have lost loved ones. Misaskim Manchester helps organize funerals, ensures proper taharah (ritual washing) is conducted, and ensures that all aspects of the burial adhere to Jewish traditions. In addition, they assist families with the necessary arrangements, such as coordinating shiva (mourning) gatherings and meals, to ease the burden during this difficult time.

Furthermore, Misaskim Manchester is actively involved in various community initiatives and projects that enhance the quality of life for the local Jewish population. These initiatives encompass a wide range of activities, from organizing educational programs to providing food assistance to those in need. The organization's achievements include fostering a stronger sense of community unity, offering vital support to grieving families, and making a significant impact in preserving the rich cultural and religious heritage of the Jewish community in Manchester. Misaskim Manchester's dedication to its mission has resulted in a more resilient and supportive community, ensuring that families in times of loss are not alone in their struggles, and that Jewish customs and traditions are upheld with dignity and respect.

In terms of numbers, Misaskim Manchester took over 1,500 calls during the year. This resulted in setting up 83 shiva houses and supporting 210 mourners. Misaskim Manchester transported 38 deceased persons to appropriate final resting place. This included deceased persons being transported from all over the UK and overseas too. Misaskim Manchester was also involved in 25 hospital cases where death had occurred in hospital as well as arranging 15 Taharas (ritual washing).

Financial review

The unrestricted reserves being the net current assets at year-end were £133,675 (2025: £262,308)

The trustees would like to record their appreciation for all the financial support received from benefactors during the year.

Total funds held by the charity at the year-end were £304,387 (2025: £291,200), all of these are unrestricted.

Reserves Policy
The trustees are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against grants payable.

The trustees' annual report and the strategic report were approved on 4 November 2026 and signed on behalf of the board of trustees by:

M Bamberger
Trustee

D Liefman
Trustee

Misaskim Manchester Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Misaskim Manchester Ltd

Year ended 31 January 2026

I report to the trustees on my examination of the financial statements of Misaskim Manchester Ltd ('the charity') for the year ended 31 January 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

4 November 2026

Misaskim Manchester Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2026

	Note	2026 Unrestricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	97,245	97,245	68,621
Total income		97,245	97,245	68,621
Expenditure				
Expenditure on charitable activities	**6,7**	84,058	84,058	81,341
Total expenditure		84,058	84,058	81,341
Net income/(expenditure) and net movement in funds		13,187	13,187	(12,720)
Reconciliation of funds				
Total funds brought forward		291,200	291,200	303,920
Total funds carried forward		304,387	304,387	291,200

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Misaskim Manchester Ltd

Company Limited by Guarantee

Statement of Financial Position

31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**13**	170,712	28,892
Current assets			
Debtors	**14**	5,814	10,295
Cash at bank and in hand		129,899	253,630
		135,713	263,925
Creditors: amounts falling due within one year	**15**	2,038	1,617
Net current assets		133,675	262,308
Total assets less current liabilities		304,387	291,200
Net assets		304,387	291,200
Funds of the charity			
Unrestricted funds		304,387	291,200
Total charity funds	**16**	304,387	291,200

For the year ending 31 January 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 November 2026, and are signed on behalf of the board by:

M Bamberger
Trustee

D Liefman
Trustee

The notes on pages 8 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Broughton Green Square, Salford, Manchester, M7 2GH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	20% reducing balance
Motor vehicles	-	25% reducing balance
User defined asset	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Misaskim Manchester Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	36,540	36,540	10,301	10,301
Services	60,705	60,705	58,320	58,320
	97,245	97,245	68,621	68,621

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Funeral and Shiva expenses	76,123	76,123	75,621	75,621
Support costs	7,935	7,935	5,720	5,720
	84,058	84,058	81,341	81,341

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Funeral and Shiva expenses	76,123	5,195	81,318	79,082
Governance costs	–	2,740	2,740	2,259
	76,123	7,935	84,058	81,341

8. Analysis of support costs

	Analysis of support costs £	**Total 2026 £**	Total 2025 £
General office	5,195	5,195	3,462
Governance costs	2,740	2,740	2,258
	7,935	7,935	5,720

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	7,743	8,454

10. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	750	720

11. Staff costs

The average head count of employees during the year was Nil (2025: Nil).

11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Website £	**Total £**
Cost					
At 1 February 2025	–	31,971	56,907	1,650	90,528
Additions	143,513	6,050	–	–	149,563
At 31 January 2026	143,513	38,021	56,907	1,650	240,091
Depreciation					
At 1 February 2025	–	19,827	41,149	660	61,636
Charge for the year	–	3,639	3,939	165	7,743
At 31 January 2026	–	23,466	45,088	825	69,379
Carrying amount					
At 31 January 2026	143,513	14,555	11,819	825	170,712
At 31 January 2025	–	12,144	15,758	990	28,892

14. Debtors

	2026 £	2025 £
Prepayments and accrued income	2,736	4,966
Other debtors	3,078	5,329
	5,814	10,295

15. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	750	720
Other creditors	1,288	897
	2,038	1,617

16. Analysis of charitable funds

Unrestricted funds

	At 1 Feb 2025	Income	Expenditure	**At 31 Jan 2026**
	£	£	£	£
General funds	291,200	97,245	(84,058)	304,387

	At 1 Feb 2024	Income	Expenditure	At 31 Jan 2025
	£	£	£	£
General funds	303,920	68,621	(81,341)	291,200

17. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Tangible fixed assets	170,712	170,712
Current assets	135,713	135,713
Creditors less than 1 year	(2,038)	(2,038)
Net assets	304,387	304,387

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	28,892	28,892
Current assets	263,925	263,925
Creditors less than 1 year	(1,617)	(1,617)
Net assets	291,200	291,200

18. Taxation

Misaskim Manchester is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.