Company registration number 08212174 (England and Wales)

Charity registration number 1156452 (England and Wales)

NORTH MANCHESTER JEWISH CEMETERIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

NORTH MANCHESTER JEWISH CEMETERIES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Jonathan Davies	
Country of incorporation	United Kingdom (England and Wales)	08212174
Charity registration	England and Wales	1156452
Principal address	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL	
Registered office	Rainsough Jewish Cemetery Butterstile Lane Prestwich Manchester M25 9UL	
Independent examiner	Lopian Gross Barnett & Co 1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS	

NORTH MANCHESTER JEWISH CEMETERIES TRUST

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NORTH MANCHESTER JEWISH CEMETERIES TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the period ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to manage and maintain Jewish cemeteries in Manchester; to undertake the control, management, and administration of such cemeteries and adjoining roads and landscaped areas; to undertake the repair, cleansing, landscaping, control, maintenance and upkeep of the said cemeteries, land and buildings thereon and generally to manage the same and to employ such agents, contractors, professional advisers, engineers, gardeners, and other persons to provide such services. The trustees confirm that they have referred to guidance contained in the charity commissions general guidance on public benefit when reviewing the trusts aims and objectives and in planning future activities and settling the grant making policy for the year.

The charity's main income is generated from constituent burial board contributions and other service activities. Most of this income is used to maintain the charity's objectives of maintaining the Jewish cemeteries.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the period the trust made payments to a variety of cemeteries within the Jewish community. Almost all of the incoming resources were used in the furtherance of the charity's objectives leaving a cash reserve. The remaining reserves in the bank accounts are required to be available for any expense arising unexpectedly. The trustees are pleased with the charity's performance and continue to seek out extra funding.

Fundraising performance

Fundraising via the receipt of donations continued in the year ensuring objectives set by the charity were achieved. The charity received donation income of £133,741 in the year.

Financial review

During the year the charity received donation income of £133,741 and further income for services of £221,435. Together with bank interest the charity had total income of £365,642. After costs of £54,987 for maintaining the various cemeteries and other costs of £262,157 there was an increase in reserves of £48,498.

Reserves policy

There is no formal policy to maintain a set level of reserves. The trustees are continually looking for further funding to maintain a suitable level in which the chairty can continue to operate.

At the balance sheet date the Trust had a fund balances of £441,708. The trustees consider that this is an acceptable level of funds in order to immediately be able to donate a large sum if required or have funding for obtaining further investments.

Major risks

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity plans to continue to seek donations to enable them to distribute monies throughout the Jewish community.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 September 2012. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr Stephen Epstein (Resigned 28 April 2026)

Mr Jonathan Davies

Recruitment and appointment of trustees

Appointment of other trustees is at the discretion of the existing trustee. Training would be offered to new trustees by the existing trustee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

All decisions made on behalf of the charity are made by the trustees.

The trustees are responsible for the provision of means to maintain its objectives.

Relationship with related parties

Details of related party transactions are disclosed in note 21 to the accounts. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.

.....

Mr Jonathan Davies

Trustee

Date: 27/10/26

NORTH MANCHESTER JEWISH CEMETERIES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH MANCHESTER JEWISH CEMETERIES TRUST

I report to the trustees on my examination of the financial statements of North Manchester Jewish Cemeteries Trust (the charity) for the period ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

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

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Daniel Rubinstein FCA
Lopian Gross Barnett & Co

1st Floor, Cloister House
Riverside
New Bailey Street
Manchester
M3 5FS

Dated: 28/10/2026

NORTH MANCHESTER JEWISH CEMETERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	4,495	4,155
Charitable activities	4	129,246	132,040
Other trading activities	5	221,435	132,117
Investments	6	10,466	6,868
Total income		365,642	275,180
Expenditure on:			
Charitable activities	7	317,144	305,828
Other expenditure	12	-	2,000
Total expenditure		317,144	307,828
Net income/(expenditure) and movement in funds		48,498	(32,648)
Reconciliation of funds:			
Fund balances at 1 September 2024		393,210	425,858
Fund balances at 31 December 2025		441,708	393,210

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

NORTH MANCHESTER JEWISH CEMETERIES TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	14		39,569		34,214
Current assets					
Debtors	15	29,739		53,847	
Cash at bank and in hand		425,130		321,524	
		454,869		375,371	
Creditors: amounts falling due within one year	17	(51,383)		(14,306)	
Net current assets			403,486		361,065
Total assets less current liabilities			443,055		395,279
Creditors: amounts falling due after more than one year	18		(1,347)		(2,069)
Net assets			441,708		393,210
The funds of the charity					
Unrestricted funds	19		441,708		393,210
			441,708		393,210

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27/10/26

Mr Jonathan Davies
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

North Manchester Jewish Cemeteries Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Rainsough Jewish Cemetery, Butterstile Lane, Prestwich, Manchester, M25 9UL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Funds held by the charity are all unrestricted, these being funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure 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 necessary to support them.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include accountancy and legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.10 Reporting period

The current period is a 16 month period due to the extension of the year end. The comparative reporting period is a 12 month period.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	4,495	4,155

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	129,246	132,040
Analysis by fund		
Unrestricted funds	129,246	132,040

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	221,435	132,117

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,466	6,868

7 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Bad and doubtful debts	-	20,100
Cemetery maintenance and repairs	54,472	46,800
Garden services	515	495
Water charges	9,570	6,791
Gas and electric charges	2,560	3,153
Rent and rates	-	699
General administration charges	5,707	22,285
Telephone	2,479	1,920
Postage, stationery and advertising	45	1,515
Sundry expenses	129	1,059
Wages and salaries	204,761	168,657
Insurance	4,635	5,922
Motor expenses	16,242	9,814
Bank and credit card charges	178	188
Depreciation	8,354	10,347
Other charitable expenditure	539	180
	310,186	299,925
Share of governance costs (see note 8)	6,958	5,903
	317,144	305,828

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	6,958	5,903
Analysed between:		
Charitable Activities	6,958	5,903

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	720	720
Depreciation of owned tangible fixed assets	8,352	10,347
Loss on disposal of tangible fixed assets	-	2,000

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period.

None of the trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the period.

11 Employees

The average monthly number of employees during the period was:

	2025 Number	2024 Number
Administration	4	4
Wages and salaries	192,878	159,521
Social security costs	7,370	5,956
Other pension costs	4,513	3,180
	204,761	168,657

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	2,000

13 Taxation

The activities of North Manchester Jewish Cemeteries Trust are exempt from direct taxation under Part 11 of the Corporation Tax Act 2010.

14 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2024	56,728	75,090	-	22,772	154,590
Additions	-	-	1,026	12,680	13,706
At 31 December 2025	56,728	75,090	1,026	35,452	168,296
Depreciation and impairment					
At 1 September 2024	44,538	67,803	-	8,034	120,375
Depreciation charged in the period	3,047	1,365	256	3,684	8,352
At 31 December 2025	47,585	69,168	256	11,718	128,727
Carrying amount					
At 31 December 2025	9,143	5,922	770	23,734	39,569
At 31 August 2024	12,191	7,286	-	14,737	34,214

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	25,092	50,597
Other debtors	4,647	3,250
	29,739	53,847

16 Finance lease obligations

Future minimum lease payments due under finance leases:

	2025	2024
	£	£
Within one year	895	3,834
Within two and five years	1,347	2,069
	2,242	5,903

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Obligations under finance leases	16	895	3,834
Other taxation and social security		36,221	1,838
Trade creditors		11,568	6,175
Other creditors		1,979	1,739
Accruals and deferred income		720	720
		51,383	14,306

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Obligations under finance leases	16	1,347	2,069

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	393,210	365,642	(317,144)	441,708

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	425,858	275,180	(307,828)	393,210

20 Events after the reporting date

There were no events after the reporting period end date which require disclosure at the balance sheet date.

21 Related party transactions

There were no disclosable related party transactions during the period (2024 - none).