



Trustees' Annual Report for the period

Period start date 01-04-2023 Period end date 31-03-2024

Charity name: The North Manchester Reform Synagogue Ltd

Charity registration number: 506117

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Reform Synagogue which provides and promotes the Jewish Faith including Public Worship, Religious Education and Charitable Activities.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Weekly Sabbath Services Festival Services throughout the year Marriages Baby Blessing Family and other Celebrations Bar and Bat Mitzvah Tuition and Ceremonies Funeral and Tombstone Consecrations Members Social Events Inter Synagogue and Inter Faith Activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard to the Guidance issued by the Charity Commission and endeavour to act with due diligence.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Synagogue does not apply for or receive grants.
Policy on social investment including program related investment	Para 1.38	The Synagogue does not have any Social or related investments.
Contribution made by volunteers	Para 1.38	The Trustees, Members of the Board and Lay Personnel are all volunteers and contribute to the running of The Synagogue

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Synagogue continues to encourage members and the local community to make full use of the building.</p> <p>Social events for members include quiz evenings , festival meals, and afternoon teas for our older members. We have an updated web site and send out a regular newsletter.</p> <p>Involvement of the local community includes a Bridge Club, A Church Sunday morning meeting and a local baby and toddler group .</p> <p>The Synagogue continues to support a local food kitchen.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>As stated in last year's return, the Board of the Synagogue are conscious of the aging nature of our membership. With that in mind we began talks on a possible merger with Manchester Reform Synagogue situated in the town centre. At first the discussions went well. Members of both congregations approved the idea and talks proceeded. This current year has been a little complicated due to new builds in the city centre which affected Manchester Reform Synagogue. We look forward to talks resuming as soon as possible.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>Fundraising continues as part of our yearly programme and is proving not quite as effective due to the higher cost of living for our members.</p>
Investment performance against objectives	Para 1.41	N/A

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Due to greater outlay to protect the structure of the building, the year ended with a small deficit.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We have a policy for holding reserves, our Burial Scheme is ringfenced and we hold a small reserve for emergency repairs to the building.
Amount of reserves held	Para 1.22	Burial Scheme £54,000 & £2,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our principal source of funding is Membership Fees and monies received from hiring our hall out.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Main risk would come from a significant reduction in our membership.
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Synagogue is managed by an elected board. The Board can invite an individual member to become a Trustees per our AGM. The Board can also co-opt a new member to the board pending our AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Informal
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Synagogue is managed by an elected board.
Relationship with any related parties	Para 1.51	Th Movement for Reform Judaism
Other		

Reference and Administrative details

Charity name	North Manchester Reform Congregation Ltd
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitefield Manchester 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	Marissa Goldstone	Chair	August 2018	The AGM
2	Brenda Dysch	Treasurer	August 2018	The AGM
3	Ruth Cowan	Membership Secretary	August 2018	The AGM
4	Steven Nevitt	Hon Secretary	August 2018	The AGM
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Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date	9th September 2024	

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Report and accounts
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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 2024

I report on the financial statements of the Charity on pages 11 to 22 for the year ended 31 March 2024 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (The 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (The 2006 Accounts Regulations) 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, effective April 2005 as modified in May 2008. (The SORP), under the historical cost convention and the accounting policies set out on pages 15 to 19.

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 accounts in accordance with the terms of The 2005 Act and The 2006 Accounts Regulations.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) The 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company or charity law, or otherwise, and is eligible for independent examination, it is my responsibility to examine the accounts as required under section 44(1) (c) of The 2005 Act and 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 Regulation 11 of The 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters.

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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

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 no matters have come to my attention.

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I can also confirm that this is a report under section 44(1) (c) of The 2005 Act.

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

The date upon which my opinion is expressed is :-
9 September 2024