



Trustees' Annual Report for the period

From **01.04.2024** Period start date To Period end date **31-03-2025**

Charity name: **North Manchester Reform Synagogue Limited**

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 Blessings Family and other celebrations. Bar and Bat Mitzvah tuition and ceremonies . Funerals and tombstone consecrations. Social events Adult education Inter -synagogue and Interfaith Events
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		N/A

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.	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 the members include Quiz evenings, a Music Group, Coffee mornings and Festival meals. We update our website and send our regular newsletters.</p> <p>Involvement by the local community includes a Church Sunday morning meeting , a local Baby and Toddler Group and a local Bridge Club.</p> <p>The Synagogue continues to support on a regular basis 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>In last year's report we were looking forward to merging with a city centre synagogue . This synagogue has now been demolished. The merger talks have been suspended for the present time. We are finding that members of the synagogue are now beginning to transfer their membership to our Synagogue. We look forward to increasing our membership which will benefit our Synagogue in all areas.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>Fund raising as part of our yearly programme and our main annual appeal improved slightly.</p>
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Synagogue's annual position at the end of the financial year 31st March 2025 saw a total income of £121,531 and a total expenditure of £115,510 giving a surplus of income over expenditure of £6,021
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We have a policy of holding reserves for our Burial Scheme, which is ring fenced, and we hold a small reserve for emergency repairs to the building.
Amount of reserves held	Para 1.22	At the end of this current year £95,219 is held in reserve for our Burial Scheme and £4,080 is held in reserve for emergency repairs to our building.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No concerns currently.

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 sources of funds are our membership fees, donations, Gift Aid returns, and other fees received for hiring out our Hall.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	The main risk would come from a significant reduction in our membership numbers.
Other		N/A

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. The Synagogue is managed by an elected Board. The Board can invite an individual member to join the Board. This appointment will be ratified at the AGM.
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	Trustees are the officers of the Board; the Chair, Hon Secretary, Hon Treasurer and Membership Secretary for as long as they hold the position.
Rer		

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	The Synagogue is a member of The Movement for Reform Judaism and a member of The Manchester Jewish Representative Council.
Other		N/A

Reference and Administrative details

Charity name	North Manchester Reform Synagogue Ltd.
Other name the charity uses	Sha'arei Shalom Synagogue
Registered charity number	506117
Charity's principal address	Elms Street Whitfield 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		
2	Ruth Cowan	Membership Secretary		
3	Brenda Dysch	Hon Treasurer		
4	Stephen Yaffe	Hon Secretary		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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N/A		

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

N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

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)	Marissa Goldstone	
Position (eg Secretary, Chair, etc)	Chair	
Date	20 October 2025	

Registered Charity Number
506117

Registered Company Number
07991054

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Report and Accounts

For The Year Ended

31 March 2025

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Report and accounts
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NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	120,259	-	120,259	127,731
Investment Income	1,272	-	1,272	1,053
Total incoming resources	121,531	-	121,531	128,784
<i>Costs of charitable activities</i>	112,263	-	112,263	127,211
<i>Governance costs</i>	3,247	-	3,247	3,160
Total resources expended	115,510	-	115,510	130,371
Net incoming resources/(net outgoing resources) before transfers between funds	6,021	-	6,021	(1,587)
Gross transfers between funds	(45,219)	45,219	-	-
Net incoming resources/(net outgoing resources) before Other recognised gains and losses	(39,198)	45,219	6,021	(1,587)
Other recognised gains and losses				
Net movement in funds	(39,198)	45,219	6,021	(1,587)
Reconciliation of funds				
<i>Total funds brought forward</i>	263,240	54,080	317,320	318,907
Total Funds carried forward	224,042	99,299	323,341	317,320

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 12 as required by the SORP.

All activities derive from continuing operations

The notes on pages 14 to 18 form an integral part of these accounts.

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Statement of Financial Activities
for the year ended 31 March 2025

Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2025

	2025	2024
	£	£
Turnover	120,259	127,731
Direct costs of turnover	112,263	127,211
Gross surplus	<u>7,996</u>	<u>520</u>
Governance costs	3,247	3,160
Operating surplus/(deficit)	<u>4,749</u>	<u>(2,640)</u>
Interest receivable	1,272	1,053
Surplus/(deficit) on ordinary activities before tax	<u>6,021</u>	<u>(1,587)</u>
Surplus/(deficit) for the financial year	<u>6,021</u>	<u>(1,587)</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>6,021</u>	<u>(1,587)</u>

All activities derive from continuing operations

The notes on pages 14 to 18 form an integral part of these accounts.

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Company Number 07991054
Balance Sheet
as at 31 March 2025

Tangible assets	6	169,759	171,407
Total fixed assets		<u>169,759</u>	<u>171,407</u>
Current assets			
Debtors	7	12,218	10,762
Cash at bank and in hand		143,968	143,865
Total current assets		<u>156,186</u>	<u>154,627</u>
Creditors:-			
amounts due within one year	8	(2,604)	(8,714)
Net current assets		<u>153,582</u>	<u>145,913</u>
Total assets less current liabilities		<u>323,341</u>	<u>317,320</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges		-	-
Net assets excluding pension asset / liability		<u>323,341</u>	<u>317,320</u>
Net assets including pension asset / liability		<u>323,341</u>	<u>317,320</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	224,042	263,240	
Designated revenue funds	-	-	
Unrestricted capital funds			
Designated fixed asset funds	-	-	
Total unrestricted funds		224,042	263,240
Restricted revenue funds			
Restricted revenue accumulated funds	99,299	54,080	
Restricted fixed asset funds			
Total restricted funds		99,299	54,080
Total charity funds		<u>323,341</u>	<u>317,320</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED

Company Number

07991054

Balance Sheet

as at 31 March 2025

The directors are satisfied that for the year ended on 31 March 2025 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 8 to 9.

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 applicable to the small companies' regime.

Mrs M Goldstone

Trustee

Approved by the board of trustees on 20 October 2025

The notes on pages 14 to 18 form an integral part of these accounts.

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

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 2025

Fixed assets and depreciation

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

Items of less than £100 are not capitalised.

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

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

Taxation

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

Funds structure policy

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

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

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

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

2 Winding up or dissolution of the charity

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

3 Surplus/(deficit) for the financial year	2025	2024
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	120,259	127,731
and after charging:-		
Depreciation of owned fixed assets	1,648	1,756
Independent Examiner's Fees	1,260	1,200
Other fees paid to the examiner	339	204

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2025

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	2025	2024
	£	£
Gross Salaries	26,723	27,059
Numbers of full time employees or full time equivalents	2025	2024
Engaged on charitable activities	2	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 2024	123,615	82,385	15,078	221,078
At 31 March 2025	<u>123,615</u>	<u>82,385</u>	<u>15,078</u>	<u>221,078</u>
Accumulated depreciation and impairment provisions				
At 1 April 2024	-	34,593	15,078	49,671
Charge for the year	-	1,648	-	1,648
At 31 March 2025	<u>-</u>	<u>36,241</u>	<u>15,078</u>	<u>51,319</u>
Net book value				
At 31 March 2025	<u>123,615</u>	<u>46,144</u>	<u>-</u>	<u>169,759</u>
At 31 March 2024	<u>123,615</u>	<u>47,792</u>	<u>-</u>	<u>171,407</u>

7 Debtors	2025	2024
	£	£
Other Debtors	12,117	10,762
Prepaid expenses	101	-
	<u>12,218</u>	<u>10,762</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2025

8 Creditors: amounts falling due within one year	2025	2024
	£	£
Bank loans and overdrafts	-	1,056
Trade creditors	964	6,146
Accrued expenses	1,260	1,200
PAYE and NI	380	312
	<u>2,604</u>	<u>8,714</u>

9 Analysis of the Net Movement in Funds	2025	2024
	£	£
Net movement in funds from Statement of Financial Activities	6,021	(1,587)

10 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	169,759	-	-	169,759
Current Assets	56,887	-	99,299	156,186
Current Liabilities	(2,604)	-	-	(2,604)
	<u>224,042</u>	<u>-</u>	<u>99,299</u>	<u>323,341</u>

At 1 April 2024	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	171,407	-	-	171,407
Current Assets	100,547	-	54,080	154,627
Current Liabilities	(8,714)	-	-	(8,714)
	<u>263,240</u>	<u>-</u>	<u>54,080</u>	<u>317,320</u>

The individual funds included above are :-

	Funds at	Movements	Transfers	Funds at
	2024	in	Between	2025
		Funds	funds	
	£	as below	£	£
General unrestricted reserves	263,240	(39,198)	-	224,042
Property maintenance reserve	4,080	-	-	4,080
Over 64 burial scheme	50,000	45,219	-	95,219
	<u>317,320</u>	<u>6,021</u>	<u>-</u>	<u>323,341</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Notes to the Accounts
for the year ended 31 March 2025

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General unrestricted reserves	76,312	(115,510)	-	(39,198)
Over 64 burial scheme	45,219	-	-	45,219
	<u>121,531</u>	<u>(115,510)</u>	<u>-</u>	<u>6,021</u>

11 Endowment Funds

The charity had no endowment funds in the year ended 31 March 2025 or in the year ended 31 March 2024.

12 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 2025
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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
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	12,117	-	12,117	10,762
Total	12,117	-	12,117	10,762
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Funerals and burial fees	26,167	-	26,167	44,233
Hall hire	15,639	-	15,639	14,961
Tuition (net income)	100	-	100	-
Judaica (net income)	1,637	-	1,637	-
Miscellaneous/sundry income	531	-	531	1,408
Sundry donations	1,220	-	1,220	1,621
Yom Kippur appeal	-	-	-	985
Kol Nidrei appeal	960	-	960	-
Social events (net income)	1,747	-	1,747	914
Holy days (net income)	409	-	409	-
Community Seder (net income)	1,631	-	1,631	-
Total	50,041	-	50,041	64,122
Total Grants, Legacies & Donations Received	62,158	-	62,158	74,884
Other voluntary income				
Members' subscriptions	58,101	-	58,101	52,847
Total other voluntary income	58,101	-	58,101	52,847
Total Voluntary Income	120,259	-	120,259	127,731
Investment Income				
Bank deposit interest received	1,272	-	1,272	1,053
Total Investment Income	1,272	-	1,272	1,053
Total Incoming Resources	121,531	-	121,531	128,784

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025
Status of this schedule to the Statement of Financial Activities

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	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Secretarial salary	16,555	-	16,555	12,393
	<u>16,555</u>	<u>-</u>	<u>16,555</u>	<u>12,393</u>
<i>Indirect employee costs</i>				
Rabbi's salary and expenses	10,168	-	10,168	14,666
	<u>10,168</u>	<u>-</u>	<u>10,168</u>	<u>14,666</u>
<i>Premises Costs</i>				
Insurances	10,773	-	10,773	(4,085)
Light, heat and water	5,778	-	5,778	3,990
Caretaking, cleaning and security	12,963	-	12,963	9,309
Premises repairs and renewals	19,660	-	19,660	15,491
	<u>49,174</u>	<u>-</u>	<u>49,174</u>	<u>24,705</u>

NORTH MANCHESTER REFORM SYNAGOGUE LIMITED
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025
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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
General administrative expenses:				
Telephone and internet	5,358	-	5,358	4,055
Stationery, printing and postages	1,411	-	1,411	1,712
Affiliation fees and levies	8,390	-	8,390	7,750
Funeral and cemetery expenses	13,343	-	13,343	52,191
Bank and loans interest	1	-	1	248
Bank charges	1,250	-	1,250	1,234
Sundry expenses	3,223	-	3,223	6,150
	32,976	-	32,976	73,340
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	3,308	-	3,308	2,059
Legal and professional fees	82	-	82	48
	3,390	-	3,390	2,107
Total Support costs	112,263	-	112,263	127,211
Support costs for grants paid				
Costs reallocated from charity support costs	-	-	-	-
Total Expended on Charitable Activities	112,263	-	112,263	127,211
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Independent Examiner's Fees	1,260	-	1,260	1,200
Other fees paid to the examiner	339	-	339	204
Depreciation of fixed assets used for governance	1,648	-	1,648	1,756
Total governance costs	3,247	-	3,247	3,160

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 2025

I report on the financial statements of the Charity on pages 10 to 21 for the year ended 31 March 2025 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 14 to 18.

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 :-
20 October 2025