

The Charity Registration Number is :- 521228

Manchester Maccabi Community and Sports Club

Trustees Report and Financial Statements

31 March 2021

Manchester Maccabi Community and Sports Club

Report and accounts for the year ended 31 March 2021

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Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Manchester Maccabi Community and Sports Club

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 521228

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 25 June 2001

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Brooklands
Bury Old Road, Prestwich
Manchester, M25 0EG
Telephone 0161 492 0040
Email Address info@manchestermaccabi.org.uk
Web address www.manchestermaccabi.org.uk

The Trustees in office on the date the report was approved were:-

Suzanne Gellman
Darryl Lee
Barry Davidson

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To help and educate Jewish boys and girls through their leisure time activities so to develop their physical mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds and a sense of Community amongst our youth, adults, family and friends. Each week over 1200 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of Baby and Toddler groups right up to Over 60's. With more people being able to meet, mix, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is bringing more colour and purpose to people's lives every day.

Whilst catering primarily to the Jewish Community, Manchester Maccabi also opens its facilities to the public at large and has established a wide set of relationships with Greater Manchester Police, St Monica's School, Manchester City, Bury and Rochdale Football Clubs who all use our facilities on a regular basis.

The Club therefore offers vital Social and Sporting facilities to many people who might not have otherwise used them and on that basis we truly believe we provide an invaluable service and benefit to those in our Community and beyond.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

As highlighted at the end of last years' Trustees' Report, the Club continued to be severely negatively impacted by the effects of Covid-19 on most of its activities and this has impacted the year under review.

Donations and Legacies came in at £191.4k a reduction of £108.1k versus prior year or 36% however 2020 included an accounting and non-cash adjustment for the book value of loans written off of £103.4k and therefore on an adjusted basis would have effectively been flat versus 2020. During 2021 we were extremely fortunate to have received exceptional financial support from both Bury MBC and the Government by way of grants which substantially helped towards defraying our fixed costs and loss of income due to Covid-19. This support totalled £107.0k and also helped counter a number of large one-time cash donations we had received in 2020 of £128k.

The other main item of income was £54.2k relating to Charitable Activities which represents the hire of both internal and external facilities and this was down versus 2020 by £97.1k or 64% due to substantially less footfall through the Club because of successive lockdowns and most activities being curtailed for a large part of the year.

Total Income therefore for this year came in at £245.6k, a reduction of £209.2k or 46% versus 2020. After adjusting for the 2020 non-cash write off of loans our Total Income shortfall versus prior year was effectively £105.8k or 23%.

The total costs of running the Clubs' activities for 2021 was £206.8k which was £56k or 21% lower than 2020. The main drivers of this reduction were firstly the lower cost of operating the Brooklands facility which came in at £86.0k as compared to £117.2k, a reduction of £31.2k or 27% together with a £19.2k or 96% reduction in the costs of putting on activities and both fully driven by the closure of the Club for much of the year.

As a result, Net Income for the year was £38.8k, down £192.0k or 80% versus 2020. Excluding the non-cash adjustment for last years £103.4k write off of loans, this variance would have been a reduction of £88.6k or 46%. As explained above this variance is primarily driven by the £97k reduction this year in Charitable Activities.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

From a cash perspective, funds were applied in the following way:

	£'000
Net Income for Year	38.8
Depreciation	45.8
Additions to Fixed Assets	-35.8
Increase in Working Capital	-5.7
Net Movement in Funds	43.1

This movement reconciles with the changes in cash and borrowings figures on the year- end Balance Sheet.

Post year end the organisation has continued to open its facilities when possible in line with government policy and from the end of the third quarter has started to experience a gradual return and an uptick in footfall. Utilizing a number of the cash awards granted for post Covid-19 activity, the Club has put a programme of events together and is aggressively marketing these to the community in an effort to kick-start activities. The Club also continues to progress its plans to extend the building in partnership with UJIA and we are now close to the signing of final agreements to proceed.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The charity's organisational structure.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

Executive Committee
Kathryn Levy - Chair
Ben Brownson - Vice Chair and Treasurer
Michael Sacks
Deborah Britstone - Appointed September 2020
Sarah Haber - Appointed September 2021
Andrew Saibe - Appointed September 2021
Steph Wilks
Vikki Goldstein
Bernard Yaffe - Resigned August 2021
Suzanne Gellman - Resigned August 2021
Darryl Lee - Resigned August 2021
Adam Jackson - Resigned August 2020
Carl Peters - Resigned April 2021
Oli Grant - Resigned February 2021
Sophie Behar - Resigned August 2021
Aaron Levin - Resigned August 2021

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge, Clowes St Salford M3 5NA

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	38,845	192,035
Unrestricted Revenue Funds available for the general purposes of the charity	1,431,336	1,402,056
Total Funds	1,440,901	1,402,056

Policies on reserves.

With any current excess cash flow being used to fund working capital, pay down our loans and provide sufficient headway for a future refurbishment of the Club no policy currently exists for creating a level of reserves. This situation is under regular review on an annual basis and a policy will be implemented when the Trustees feel it is appropriate.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risks and uncertainties facing the charity.

The major risks to which the Charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

Independent Examiner

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice by Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

28/01/2022

This report was approved by the board of trustees on

SD Gellman

**Suzanne Gellman
Trustee**

Manchester Maccabi Community and Sports Club

Report of the Independent Examiner to the Trustees of Manchester Maccabi Community and Sports Club on the financial statements for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
Eric Langer BSc FCA
ICAEW

28 January 2022

.....
Date

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	151,585	39,811	191,396	299,466
Charitable activities	A2	54,217	-	54,217	151,357
Other trading activities	A3	-	-	-	3,966
Total income	A	205,802	39,811	245,613	454,789
Expenditure on:					
Raising funds	B1	3,084	-	3,084	2,850
Charitable activities	B2	191,409	12,275	203,684	259,904
Total expenditure	B	194,493	12,275	206,768	262,754
Net income for the year		11,309	27,536	38,845	192,035
Transfers between funds	C	17,971	(17,971)	-	-
Net income after transfers	A-B-C	29,280	9,565	38,845	192,035
Net movement in funds		29,280	9,565	38,845	192,035
Reconciliation of funds:-					
Total funds brought forward	E	1,402,056	-	1,402,056	1,210,021
Total funds carried forward		1,431,336	9,565	1,440,901	1,402,056

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 10 to 18 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	299,466	-	299,466
Charitable activities	A2	151,357	-	151,357
Other trading activities	A3	3,966	-	3,966
Total income	A	<u>454,789</u>	<u>-</u>	<u>454,789</u>
Expenditure on:				
Raising funds	B1	2,850	-	2,850
Charitable activities	B2	259,904	-	259,904
Total expenditure	B	<u>262,754</u>	<u>-</u>	<u>262,754</u>
Net income for the year		192,035	-	192,035
Net income after transfers		<u>192,035</u>	<u>-</u>	<u>192,035</u>
Net movement in funds		<u>192,035</u>	<u>-</u>	<u>192,035</u>
Reconciliation of funds:-	E			
Total funds brought forward		1,210,021	-	1,210,021
Total funds carried forward		<u>1,402,056</u>	<u>-</u>	<u>1,402,056</u>

All activities derive from continuing operations

Manchester Maccabi Community and Sports Club - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets				
Tangible assets	8	A2	1,478,477	1,488,485
Current assets				
Stocks		B1	1,000	1,000
Debtors	10	B2	14,367	17,717
Cash at bank and in hand		B4	90,426	46,685
Total current assets			<u>105,793</u>	<u>65,402</u>
Creditors: amounts falling due within one year	11	C1	<u>(24,565)</u>	<u>(33,590)</u>
Net current assets			81,228	31,812
			<u>1,559,705</u>	<u>1,520,297</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	12	C2	(118,804)	(118,241)
The total net assets of the charity			<u>1,440,901</u>	<u>1,402,056</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	9,565	-
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	1,431,336	1,402,056
Total charity funds			<u>1,440,901</u>	<u>1,402,056</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

SD Gellman

Suzanne Gellman

Trustee

28/01/2022

Approved by the board of trustees on

The notes attached on pages 10 to 18 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

The charity constitutes a public benefit entity as defined by FRS102.

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

The charity is an unincorporated trust registered in England. The principal address of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Categories of Income and Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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 include those costs associated with meeting the statutory requirements of the charity.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Leasehold property	2 % straight line
Plant and machinery	15 % reducing balance
Fixtures, fittings and equipment	15 % reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 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.

4 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	45,830	42,324

5 Interest payable

	2021	2020
	£	£
Loan interest	5,032	8,955

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	57,855	53,760
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	900	900
Total salaries, wages and related costs	58,755	54,660

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Accounts	0.50	0.50
Caretaker	1	1
Marketing Manager	1	1
Reception	0.50	0.50

The estimated full time equivalent number of all staff employed as above	3	3
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No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

8 Tangible fixed assets

	Leasehold Property	Plant & Machinery	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	2,054,074	8,403	104,401	2,166,878
Additions	-	27,152	8,670	35,822
At 31 March 2021	2,054,074	35,555	113,071	2,202,700
Depreciation				
At 1 April 2020	575,008	4,155	99,230	678,393
Charge for the year	41,081	3,599	1,150	45,830
At 31 March 2021	616,089	7,754	100,380	724,223
Net book value				
At 31 March 2021	1,437,985	27,801	12,691	1,478,477
At 31 March 2020	1,479,066	4,248	5,171	1,488,485

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

9 Stocks & Work in Progress	2021	2020
	£	£
Stocks before write downs	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
10 Debtors	2021	2020
	£	£
Prepayments and accrued income	6,482	6,300
Other debtors	7,885	11,417
	<u>14,367</u>	<u>17,717</u>
11 Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts	3,895	4,455
Trade creditors	10,456	20,619
Accruals	8,194	7,564
PAYE, NIC VAT and other taxes	1,007	771
Other creditors	1,013	181
	<u>24,565</u>	<u>33,590</u>
12 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans and overdrafts	118,804	118,241
	<u>118,804</u>	<u>118,241</u>

The loan from Charity Bank is secured by a legal charge on the property.

There is also a legal charge on the property from Sport England in respect of the capital grant of £970,000. This legal charge diminishes on a straight line basis over 20 years from January 2006.

The legal charges rank pari passu.

13 Contingent liabilities

On 4 July 2019 a loan of £50,000 from Mr Philip Hodari was converted to a donation. If the Manchester Maccabi Community and Sports Club ceases to operate before 4 July 2029 the £50,000 will be payable to The PAH Family Charitable Trust, charity number 1160542.

On 7 October 2019 a loan of £25,000 from Maccabi GB was converted to donation. On 11 October 2019 an additional donation of £100,000 was received from Maccabi GB, and two further donations totalling £15,000 each were due to be received after 31 March 2020. The final £15,000 was received 24 July 2020. If the Manchester Maccabi Community and Sports Club ceases to operate before 24 July 2028 the total of £155,000 would be repayable to Maccabi GB.

14 No related party transactions

There were no transactions with related parties in the year.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

15 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 March 2021</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,478,477	-	-	1,478,477
Current Assets	96,228	-	9,565	105,793
Current Liabilities	(24,565)	-	-	(24,565)
Long Term Liabilities	(118,804)	-	-	(118,804)
	1,431,336	-	9,565	1,440,901
<i>At 1 April 2020</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,488,485	-	-	1,488,485
Current Assets	65,402	-	-	65,402
Current Liabilities	(33,590)	-	-	(33,590)
Long Term Liabilities	(118,241)	-	-	(118,241)
	1,402,056	-	-	1,402,056

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021 See Note 17	Transfers between funds in	Funds carried forward to
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,402,056	11,309	17,971	1,431,336
Total unrestricted and designated funds	1,402,056	11,309	17,971	1,431,336
Restricted funds:-				
Stronger Together	-	9,565	-	9,565
Sport England	-	-	-	-
Football Foundation Pitch Maintenance	-	-	-	-
Football Foundation Tractor and Equipment	-	17,971	(17,971)	-
Total restricted funds	-	27,536	(17,971)	9,565
Total charity funds	1,402,056	38,845	-	1,440,901

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	205,802	(194,493)	-	11,309
Restricted funds:-				
Stronger Together	9,565	-	-	9,565
Sport England	6,500	(6,500)	-	-
Football Foundation Pitch Maintenance	5,775	(5,775)	-	-
Football Foundation Tractor and Equipment	17,971	-	-	17,971
	245,613	(206,768)	-	38,845

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2021

18 Details of transfers between funds in the year as shown in Note 16

The transfers shown in note 16 above are:-	2021
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	17,971
To/(from) Restricted Revenue Funds	- 17,971
Net transfers	<hr/> - <hr/>

£17,971 was transferred from the Football Foundation Tractor and Equipment Fund to Unrestricted Revenue Funds when the tractor and equipment had been purchased.

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Stronger Together

To deliver a range of sessions, identified by the community during COVID as missing or needed. Session details: Healthy Body, Healthy Mind - Protect mental health and well-being through mindfulness and meditation sessions; Keeping active - Aimed at boosting energy and lifting one's mood.

Sport England

A grant awarded by Sport England to cover the irrecoverable building overhead costs incurred during the period 1 March 2020 to 31 July 2020.

Football Foundation Pitch Maintenance

A grant from Football Foundation towards the cost of pitch maintenance.

Football Foundation Tractor and Equipment

A grant from Football Foundation towards the purchase of a new tractor and supporting equipment.

20 Ultimate controlling party

The charity is under the control of its legal members.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	14,147	-	14,147	4,728
Donations individually more than £1,000	2,500	-	2,500	5,000
Total donations and gifts from individuals	16,647	-	16,647	9,728
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	923	-	923	-
Grants	101,515	39,811	141,326	58,300
Donations individually more than £1,000	32,500	-	32,500	231,438
Total private sector revenue grants	134,938	39,811	174,749	289,738
Total Donations and Legacies A1	151,585	39,811	191,396	299,466

All prior year income was unrestricted

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Membership	4,185	-	4,185	14,308
Indoor & outdoor activities	50,032	-	50,032	137,049
Total Primary purpose and ancillary trading	54,217	-	54,217	151,357

All prior year income was unrestricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading		54,217	-	54,217	151,357
Total from charitable activities	A2	54,217	-	54,217	151,357

24 Income from other, non charitable, trading activities

		2021 Current year Unrestricted Funds £ 2021	2021 Current year Restricted Funds £ 2021	2021 Current year Total Funds £ 2021	2020 Prior Year Total Funds £ 2020
Bar & Bistro takings		-	-	-	3,318
Vending machine income		-	-	-	648
Total from other activities	A3	-	-	-	3,966

All prior year income was unrestricted

25 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Gross wages and salaries - charitable activities		57,855	-	57,855	53,760
Employers' NI - Charitable activities		-	-	-	-
Defined contribution pension costs - charitable activities		900	-	900	900
Other Staff		135	-	135	594
Bar & Bistro stock purchased		1,287	-	1,287	2,719
Direct costs for indoor & outdoor activities		782	-	782	20,057
Costs of operating Brooklands facilities		74,697	12,275	86,972	117,163
Total direct spending	B2a	135,656	12,275	147,931	195,193

All the expenditure in the prior year was unrestricted.

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP

26 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Financial costs				
Loan interest	5,032	-	5,032	8,955
Depreciation & Amortisation in total for the period	45,830	-	45,830	42,324
Support costs before reallocation	50,862	-	50,862	51,279
Total support costs	50,862	-	50,862	51,279

All the expenditure in the prior year was unrestricted.

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	1,900	-	1,900	1,970
Other governance costs	2,991	-	2,991	11,462
Total Governance costs	4,891	-	4,891	13,432

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	135,656	12,275	147,931	195,193
Total support costs	B2d	50,862	-	50,862	51,279
Total Governance costs	B2e	4,891	-	4,891	13,432
Total charitable expenditure	B2	191,409	12,275	203,684	259,904

29 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Promotion & Fundraising		3,084	-	3,084	2,850
Total fundraising costs	B1	3,084	-	3,084	2,850

All the expenditure in the prior year was unrestricted.