

The Charity Registration Number is :- 521228

Manchester Maccabi Community and Sports Club

Trustees Report and Financial Statements

31 March 2022

Manchester Maccabi Community and Sports Club

Report and accounts for the year ended 31 March 2022

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Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

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, as amended by a scheme dated 19 October 2021

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

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Barry Davidson		15 June 2022

Objects and activities of the charity

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

To further or benefit, with a focus on the Jewish community the residents of Bury, Manchester, Salford and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary bodies and other organisations in a common effort to promote education, culture, social welfare and cohesion and physical and mental wellbeing through the provision and maintenance of a community centre for use of the residents and others.

Manchester Maccabi Community and Sports Club

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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 adversely impacted by the continued effects of COVID-19 on most of its activities and this has impacted the year under review.

Donations and Legacies came in at £96.1k a reduction of £95.3k (49.8%).

During FY21 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. The extent and availability of these grants was significantly reduced in FY22.

The other main item of income was £139.6k (FY21: £54.2k) relating to Charitable Activities which represents the hire of both internal and external facilities. We were delighted that the removal of restrictions, resulted in the utilisation of the Club in ways seen pre-pandemic, albeit not yet reaching the same levels.

Total Income therefore for this year came in at £238.9k (FY21: £245.6k), a slight reduction of £6.7k (2.7%). This being a phenomenal achievement for the Club given the effects of the pandemic and illustrates its importance to our Community.

The total costs of running the Clubs' activities for the year was £258.9k (FY21: £206.8k) which was £52.1k (25.2%) lower than the previous year. The main drivers of this increase was driven by the re-opening of the Club, hit by namely higher utilities, site maintenance and security costs in comparison to the period under COVID-19 restrictions.

As a result, Net Income for the year was actually a Net Expense of £19.9k, in comparison to Net Income of £38.8k the previous financial year. As explained above this variance is primarily driven by the reduction in COVID-19 related grants, and significantly higher costs following the removal of pandemic linked restrictions.

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

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

	£'000
Net Expenditure for the Year	-19.9
Depreciation	47.6
Additions to Fixed Assets	-10.1
Increase in Working Capital	13.0
Net Movement in Funds	30.6

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

The Club also continues to progress its plans to extend the building in partnership with UJIA, and has recently received grant funding for the refurbishment of the outdoor 3G pitches.

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 - Resigned 10 August 2022

Michael Sacks

Deborah Britstone

Sarah Haber - Appointed September 2021; Resigned 28 February 2022

Andrew Saipe - Appointed September 2021

Steph Wilks

Vikki Goldstein

Toby Levy - Appointed 19 December 2022

Manchester Maccabi Community and Sports Club

Trustees' Annual Report for the year ended 31 March 2022

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 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net (expenditure)/income	<u>(19,947)</u>	<u>38,845</u>
Unrestricted Revenue Funds available for the general purposes of the charity	1,419,514	1,431,336
Total Funds	<u>1,420,954</u>	<u>1,413,365</u>

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 2022

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 for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

31/01/2023

This report was approved by the board of trustees on

Suzanne Gellman

**Suzanne Gellman
Trustee**

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 2022

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 March 2022.

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

31 January 2023

.....
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 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	90,871	5,275	96,146	191,396
Charitable activities	A2	139,551	-	139,551	54,217
Other trading activities	A3	3,241	-	3,241	-
Total income	A	233,663	5,275	238,938	245,613
Expenditure on:					
Raising funds	B1	530	-	530	3,084
Charitable activities	B2	244,955	13,400	258,355	203,684
Total expenditure	B	245,485	13,400	258,885	206,768
Net (expenditure)/income for the year		(11,822)	(8,125)	(19,947)	38,845
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(11,822)	(8,125)	(19,947)	38,845
Net movement in funds		(11,822)	(8,125)	(19,947)	38,845
Reconciliation of funds:-					
	E				
Total funds brought forward		1,431,336	9,565	1,440,901	1,402,056
Total funds carried forward		1,419,514	1,440	1,420,954	1,440,901

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 activities derive from continuing operations

The notes attached on pages 10 to 19 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club - Statement of Financial Activities for the year ended 31 March 2022

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

All activities derive from continuing operations

Manchester Maccabi Community and Sports Club - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	1,440,989	1,478,480
Current assets		B		
Stocks		B1	1,000	1,000
Debtors	10	B2	13,771	14,367
Cash at bank and in hand		B4	117,131	90,423
Total current assets			<u>131,902</u>	<u>105,790</u>
Creditors: amounts falling due within one year	11	C1	<u>(37,809)</u>	<u>(24,565)</u>
Net current assets			94,093	81,225
			<u>1,535,082</u>	<u>1,559,705</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	12	C2	(114,128)	(118,804)
The total net assets of the charity			<u>1,420,954</u>	<u>1,440,901</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	1,440	9,565
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	1,419,514	1,431,336
Total charity funds			<u>1,420,954</u>	<u>1,440,901</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.

Suzanne Gellman

Suzanne Gellman
Trustee

Approved by the board of trustees on 31/01/2023

The notes attached on pages 10 to 19 form an integral part of these accounts.

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

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 2022

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 (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	47,608	45,830

5 Interest payable

	2022	2021
	£	£
Loan interest	5,080	5,032

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	56,735	57,855
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	900	900
Total salaries, wages and related costs	57,635	58,755

Numbers of full time employees or full time equivalents	2022	2021
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

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 2021	2,054,075	35,556	113,072	2,202,703
Additions	4,435	4,958	724	10,117
At 31 March 2022	2,058,510	40,514	113,796	2,212,820
Depreciation				
At 1 April 2021	616,089	7,753	100,381	724,223
Charge for the year	41,111	4,349	2,148	47,608
At 31 March 2022	657,200	12,102	102,529	771,831
Net book value				
At 31 March 2022	1,401,310	28,412	11,267	1,440,989
At 31 March 2021	1,437,986	27,803	12,691	1,478,480

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

9 Stocks & Work in Progress	2022	2021
	£	£
Stocks before write downs	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
10 Debtors	2022	2021
	£	£
Prepayments and accrued income	5,338	6,482
Other debtors	8,358	7,885
	<u>13,771</u>	<u>14,367</u>
11 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	4,691	3,895
Trade creditors	14,820	10,456
Accruals	15,925	8,194
PAYE, NIC VAT and other taxes	701	1,007
Other creditors	1,672	1,013
	<u>37,809</u>	<u>24,565</u>
12 Creditors: amounts falling due after one year	2022	2021
	£	£
Bank loans and overdrafts	114,128	118,804
	<u>114,128</u>	<u>118,804</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 2022

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

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,440,989	-	-	1,440,989
Current Assets	130,462	-	1,440	131,902
Current Liabilities	(37,809)	-	-	(37,809)
Long Term Liabilities	(114,128)	-	-	(114,128)
	1,419,514	-	1,440	1,420,954

At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,478,480	-	-	1,478,480
Current Assets	96,225	-	9,565	105,790
Current Liabilities	(24,565)	-	-	(24,565)
Long Term Liabilities	(118,804)	-	-	(118,804)
	1,431,336	-	9,565	1,440,901

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in	Funds carried forward to
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,431,336	(11,822)	-	1,419,514
Total unrestricted and designated funds	1,431,336	(11,822)	-	1,419,514
Restricted funds:-				
Stronger Together	9,565	(8,125)	-	1,440
Football Foundation Pitch Maintenance	-	-	-	-
Total restricted funds	9,565	(8,125)	-	1,440
Total charity funds	1,440,901	(19,947)	-	1,420,954

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	233,663	(245,485)	-	(11,822)
Restricted funds:-				
Stronger Together	-	(8,125)	-	(8,125)
Football Foundation Pitch Maintenance	5,275	(5,275)	-	-
	238,938	(258,885)	-	(19,947)

Manchester Maccabi Community and Sports Club

Notes to the Accounts for the year ended 31 March 2022

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

The transfers shown in note 16 above are:-	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	-
To/(from) Restricted Revenue Funds	-
Net transfers	-

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

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 2022 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 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	18,876	-	18,876	14,147
Donations individually more than £1,000	-	-	-	2,500
Total donations and gifts from individuals	18,876	-	18,876	16,647
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	2,290	-	2,290	923
Grants	65,205	5,275	70,480	141,326
Donations individually more than £1,000	4,500	-	4,500	32,500
Total private sector revenue grants	71,995	5,275	77,270	174,749
Total Donations and Legacies	90,871	5,275	96,146	191,396

£39,811 of prior year Grants income was restricted.

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Membership	3,577	-	3,577	4,185
Indoor & outdoor activities	135,974	-	135,974	50,032
Total Primary purpose and ancillary trading	139,551	-	139,551	54,217

All prior year income was unrestricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading		139,551	-	139,551	54,217
Total from charitable activities	A2	139,551	-	139,551	54,217

24 Income from other, non charitable, trading activities

		2022 Current year Unrestricted Funds £ 2022	2022 Current year Restricted Funds £ 2022	2022 Current year Total Funds £ 2022	2021 Prior Year Total Funds £ 2021
Bar & Bistro takings		3,198	-	3,198	-
Vending machine income		43	-	43	-
Total from other activities	A3	3,241	-	3,241	-

All prior year income was unrestricted

25 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Gross wages and salaries - charitable activities		56,735	-	56,735	57,855
Employers' NI - Charitable activities		-	-	-	-
Defined contribution pension costs - charitable activities		900	-	900	900
Other Staff		(13)	-	(13)	135
Bar & Bistro stock purchased		884	-	884	1,287
Direct costs for indoor & outdoor activities		9,006	8,125	17,131	782
Costs of operating Brooklands facilities		111,253	5,275	116,528	86,972
Total direct spending	B2a	178,765	13,400	192,165	147,931

£12,275 of prior year costs of operating Brooklands facilities was restricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

26 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations	2,500	-	2,500	-
Total grant making costs	2,500	-	2,500	-

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Football Section	2,500	-	2,500	-
	2,500	-	2,500	-

27 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Financial costs				
Loan interest	5,080	-	5,080	5,032
Depreciation & Amortisation in total for the period	47,608	-	47,608	45,830
Support costs before reallocation	52,688	-	52,688	50,862
Total support costs	52,688	-	52,688	50,862

All the expenditure in the prior year was unrestricted.

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	2,000	-	2,000	1,900
Other governance costs	9,002	-	9,002	2,991
Total Governance costs	11,002	-	11,002	4,891

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 2022 as required by the SORP

29 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	178,765	13,400	192,165	147,931
Total support costs	B2d	52,688	-	52,688	50,862
Total Governance costs	B2e	11,002	-	11,002	4,891
Total charitable expenditure	B2	244,955	13,400	258,355	203,684

30 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Promotion & Fundraising		530	-	530	3,084
Total fundraising costs	B1	530	-	530	3,084

All the expenditure in the prior year was unrestricted.