

The Charity Registration Number is :- 521228

Manchester Maccabi Community and Sports Club

Trustees Report and Financial Statements

31 March 2023

# **Manchester Maccabi Community and Sports Club**

## **Report and accounts for the year ended 31 March 2023**

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## **Manchester Maccabi Community and Sports Club**

### **Trustees' Annual Report for the year ended 31 March 2023**

The Trustees present their Report and Accounts for the year ended 31 March 2023.

#### **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  
Bernard Yaffe - appointed 19 December 2023  
David Nadler - appointed 19 December 2023

##### **The following persons served as Trustees during the year ended 31 March 2023 :-**

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

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
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**

### **Trustees' Annual Report for the year ended 31 March 2023**

#### ***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. Our core values are driven by the passionate belief that we will always create a culture of mutual respect, understanding, equality and diversity within the community. We constantly strive to meet changing needs and expectations and will continue to do so in the future.

Each week over 1000 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. We host many activities on a weekly basis, including football, table tennis, self-defence, rounders, knitting, women's only exercise and mother/baby groups to name but a few. We also offer unique and specialist workshops such as flower arranging, photography, stitching and much more. With more people now being able to meet, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is in 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 wonderful relationships with Greater Manchester police, local schools and football clubs, local councils and local faith communities, all who use our facilities on a regular basis.

The club continues to establish itself as a communal hub, offering 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.**

Following what was a very tough last year, 2023 has seen record revenues driven by a return of larger numbers to the club following Covid19 and an extremely strong level of voluntary income via donations. Donations and legacies came in at £365.2k compared to £96.1k in 2022 an increase of £269.1k or 280% primarily driven by UJIA's contribution to our building project to create three additional upstairs offices, one of which they will now occupy post completion.

Charitable activities covering the hire of our facilities both internally and externally continued to improve off the back of higher footfall resulting in revenue of £154.7k compared to £139.6k a year earlier, an increase of £15.1k or 11%. As a result, we are delighted to report that total income was therefore £522.1k compared to £238.9k in 2022, an increase of £283.2k or 119% enabling us to significantly increase our footprint and helping us futureproof the club for the future.

The total cost of running the club increased to £299.4k during the year as compared to £258.9k the previous year, an increase of £40.5k or 16%. The increase was driven by higher salary and utility costs together with higher professional fees associated with the building project.

As a result, the club posted net income of £222.7k compared to a loss the previous year of £19.9k a positive swing of £242.6k.

## **Manchester Maccabi Community and Sports Club**

### **Trustees' Annual Report for the year ended 31 March 2023**

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

	£'000
Net Income/(Expenditure) for the Year	222.7
Depreciation	47.3
Additions to Fixed Assets	-239.6
Increase in Working Capital	23.7
Net Movement in Funds	54.1

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

During financial year 2023/4 The club has completed its building plans and has embarked on an extensive refurbishment programme to upgrade facilities. In addition, and following a Football Foundation grant, the club has also replaced its 3G all-weather playing surfaces. Both these initiatives will create further sustainable revenue streams for the benefit of the club.

### **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 August 2022

Michael Sacks

Deborah Britstone

Andrew Saipe

Steph Wilks - Resigned March 2023

Vikki Goldstein

Toby Levy - Appointed December 2022; Resigned April 2023

Adam Jackson - Appointed March 2023

Josh Silverstone - Appointed September 2022

David Nadler - Appointed July 2023

## Manchester Maccabi Community and Sports Club

### Trustees' Annual Report for the year ended 31 March 2023

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 2023*

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
<b>Net income/(expenditure)</b>	<u>222,693</u>	<u>(19,947)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	1,640,228	1,419,514
Restricted Revenue Funds	<u>3,419</u>	<u>1,440</u>
<b>Total Restricted Funds</b>	<u>3,419</u>	<u>1,440</u>
<b>Total Funds</b>	<u>1,643,647</u>	<u>1,420,954</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 2023**

**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.

29/01/2024

This report was approved by the board of trustees on .....



**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 2023**

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

***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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

30 January 2024

.....  
**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 2023**

**Statement of Financial Activities for the year ended 31 March 2023**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	356,377	8,801	<b>365,178</b>	96,146
Charitable activities	A2	154,716	-	<b>154,716</b>	139,551
Other trading activities	A3	1,972	-	<b>1,972</b>	3,241
Investments	A4	214	-	<b>214</b>	-
<b>Total income</b>	<b>A</b>	<b>513,279</b>	<b>8,801</b>	<b>522,080</b>	<b>238,938</b>
<b>Expenditure on:</b>					
Raising funds	B1	1,640	-	<b>1,640</b>	530
Charitable activities	B2	290,925	6,822	<b>297,747</b>	258,355
<b>Total expenditure</b>	<b>B</b>	<b>292,565</b>	<b>6,822</b>	<b>299,387</b>	<b>258,885</b>
<b>Net income/(expenditure) for the year</b>		<b>220,714</b>	<b>1,979</b>	<b>222,693</b>	<b>(19,947)</b>
<b>Transfers between funds</b>	<b>C</b>	-	-	-	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>220,714</b>	<b>1,979</b>	<b>222,693</b>	<b>(19,947)</b>
<b>Net movement in funds</b>		<b>220,714</b>	<b>1,979</b>	<b>222,693</b>	<b>(19,947)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>	<b>E</b>	1,419,514	1,440	<b>1,420,954</b>	1,440,901
<b>Total funds carried forward</b>		<b>1,640,228</b>	<b>3,419</b>	<b>1,643,647</b>	<b>1,420,954</b>

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 2023**

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

**All activities derive from continuing operations**

**Manchester Maccabi Community and Sports Club - Balance Sheet as at 31 March 2023**

	SORP		2023	2022
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	8	A2	1,633,307	1,440,989
<b>Current assets</b>		B		
Stocks		B1	1,000	1,000
Debtors	10	B2	33,883	13,771
Cash at bank and in hand		B4	171,225	117,131
<b>Total current assets</b>			<u>206,108</u>	<u>131,902</u>
<b>Creditors: amounts falling due within one year</b>	11	C1	<u>(85,422)</u>	<u>(37,809)</u>
<b>Net current assets</b>			120,686	94,093
			<u>1,753,993</u>	<u>1,535,082</u>
<b>Total assets less current liabilities</b>				
Creditors: amounts falling due after more than one year	12	C2	(110,346)	(114,128)
<b>The total net assets of the charity</b>			<u>1,643,647</u>	<u>1,420,954</u>

**The total net assets of the charity are funded by the funds of the charity, as follows:-**

<b>Restricted funds</b>				
Restricted Revenue Funds	16	D2	3,419	1,440
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	16	D3	1,640,228	1,419,514
<b>Total charity funds</b>			<u>1,643,647</u>	<u>1,420,954</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**  
Trustee

29/01/2024

Approved by the board of trustees on .....

**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 2023

#### 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 2023

#### ***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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	<u>47,329</u>	<u>47,608</u>
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#### **5 Interest payable**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loan interest	<u>7,113</u>	<u>5,080</u>

## Manchester Maccabi Community and Sports Club

### Notes to the Accounts for the year ended 31 March 2023

#### 6 Staff costs and emoluments

<b>Salary costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	63,866	56,735
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	1,322	900
<b>Total salaries, wages and related costs</b>	<b>65,188</b>	<b>57,635</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2023</b>	<b>2022</b>
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
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>3</b>	<b>3</b>

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

	<b>Leasehold Property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures, Fittings &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2022	2,058,510	40,514	113,796	2,212,820
Additions	236,344	-	3,303	239,647
<b>At 31 March 2023</b>	<b>2,294,854</b>	<b>40,514</b>	<b>117,099</b>	<b>2,452,467</b>
<b>Depreciation</b>				
At 1 April 2022	657,200	12,102	102,529	771,831
Charge for the year	41,171	4,262	1,896	47,329
<b>At 31 March 2023</b>	<b>698,371</b>	<b>16,364</b>	<b>104,425</b>	<b>819,160</b>
<b>Net book value</b>				
At 31 March 2023	<b>1,596,483</b>	<b>24,150</b>	<b>12,674</b>	<b>1,633,307</b>
At 31 March 2022	<b>1,401,310</b>	<b>28,412</b>	<b>11,267</b>	<b>1,440,989</b>

## Manchester Maccabi Community and Sports Club

### Notes to the Accounts for the year ended 31 March 2023

<b>9 Stocks &amp; Work in Progress</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stocks before write downs	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
<b>10 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	7,066	5,338
Other debtors	26,817	8,358
	<u>33,883</u>	<u>13,771</u>
<b>11 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	3,818	4,691
Trade creditors	69,795	14,820
Accruals	9,816	15,925
PAYE, NIC VAT and other taxes	1,246	701
Other creditors	747	1,672
	<u>85,422</u>	<u>37,809</u>
<b>12 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	110,346	114,128
	<u>110,346</u>	<u>114,128</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.

During the year ended 31 March 2023 donations totalling £199,296 were received from UJIA (charity number 1060078, company number 3295115) towards building extension costs. If the building is sold before 31 March 2033 this donation would be repayable to UJIA. The amount repayable reduces by 10% each year.

### 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 2023

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

<b>At 31 March 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	1,633,307	-	-	1,633,307
Current Assets	202,689	-	3,419	206,108
Current Liabilities	(85,422)	-	-	(85,422)
Long Term Liabilities	(110,346)	-	-	(110,346)
	<b>1,640,228</b>	<b>-</b>	<b>3,419</b>	<b>1,643,647</b>

  

<b>At 1 April 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
	<b>1,419,514</b>	<b>-</b>	<b>1,440</b>	<b>1,420,954</b>

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

	<b>Funds brought forward from 2022</b>	<b>Movement in funds in 2023</b>	<b>Transfers between funds in</b>	<b>Funds carried forward to</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	1,419,514	220,714	-	1,640,228
<b>Total unrestricted and designated funds</b>	<b>1,419,514</b>	<b>220,714</b>	<b>-</b>	<b>1,640,228</b>
<b>Restricted funds:-</b>				
Stronger Together	1,440	-	-	1,440
Football Foundation Pitch Maintenance	-	-	-	-
Asda Foundation	-	-	-	-
Transport for Greater Manchester	-	1,979	-	1,979
<b>Total restricted funds</b>	<b>1,440</b>	<b>1,979</b>	<b>-</b>	<b>3,419</b>
<b>Total charity funds</b>	<b>1,420,954</b>	<b>222,693</b>	<b>-</b>	<b>1,643,647</b>

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

	<b>Income</b>	<b>Expenditure</b>	<b>Other Gains &amp; Losses</b>	<b>Movement in funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	513,279	(292,565)	-	220,714
<b>Restricted funds:-</b>				
Stronger Together	-	-	-	-
Football Foundation Pitch Maintenance	4,524	(4,524)	-	-
Asda Foundation	1,738	(1,738)	-	-
Transport for Greater Manchester	2,539	(560)	-	1,979
	<b>522,080</b>	<b>(299,387)</b>	<b>-</b>	<b>222,693</b>

**Manchester Maccabi Community and Sports Club**

**Notes to the Accounts for the year ended 31 March 2023**

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

The transfers shown in note 16 above are:-

	<b>2023</b>
	<b>£</b>
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	-
To/(from) Restricted Revenue Funds	-
<b>Net transfers</b>	<b>-</b>

**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.

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

Asda Foundation    A grant from Asda Foundation towards the cost of living.

Transport for Greater Manchester                      A grant from Transport for Greater Manchester for the provision of cycling 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 2023 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 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	17,264	-	17,264	18,876
Donations individually more than £1,000	39,500	-	39,500	-
<b>Total donations and gifts from individuals</b>	<b>56,764</b>	<b>-</b>	<b>56,764</b>	<b>18,876</b>
<b>Revenue grants and donations from non public bodies</b>				
Small grants individually less than £1000	1,752	-	1,752	2,290
Grants	44,064	8,801	52,865	70,480
Donations individually more than £1,000	253,797	-	253,797	4,500
<b>Total private sector revenue grants</b>	<b>299,613</b>	<b>8,801</b>	<b>308,414</b>	<b>77,270</b>
<b>Total Donations and Legacies</b>	<b>356,377</b>	<b>8,801</b>	<b>365,178</b>	<b>96,146</b>

£5,275 of prior year Grants income was restricted.

**22 Income from charitable activities - Trading Activities**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Primary purpose and ancillary trading</b>				
Membership	27	-	27	3,577
Indoor & outdoor activities	154,689	-	154,689	135,974
<b>Total Primary purpose and ancillary trading</b>	<b>154,716</b>	<b>-</b>	<b>154,716</b>	<b>139,551</b>

All prior year income was unrestricted

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading		154,716	-	154,716	139,551
<b>Total from charitable activities</b>	<b>A2</b>	<b>154,716</b>	<b>-</b>	<b>154,716</b>	<b>139,551</b>

24 Income from other, non charitable, trading activities

		2023 Current year Unrestricted Funds £ 2023	2023 Current year Restricted Funds £ 2023	2023 Current year Total Funds £ 2023	2022 Prior Year Total Funds £ 2022
Bar & Bistro takings		1,813	-	1,813	3,198
Vending machine income		159	-	159	43
<b>Total from other activities</b>	<b>A3</b>	<b>1,972</b>	<b>-</b>	<b>1,972</b>	<b>3,241</b>

All prior year income was unrestricted

25 Investment income

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Bank Interest Receivable		214	-	214	-
<b>Total investment income</b>	<b>A4</b>	<b>214</b>	<b>-</b>	<b>214</b>	<b>-</b>

26 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Gross wages and salaries - charitable activities		63,866	-	63,866	56,735
Employers' NI - Charitable activities		-	-	-	-
Defined contribution pension costs - charitable activities		1,322	-	1,322	900
Other Staff		974	-	974	(13)
Bar & Bistro stock purchased		949	-	949	884
Direct costs for indoor & outdoor activities		30,361	-	30,361	17,131
Costs of operating Brooklands facilities		127,208	6,822	134,030	116,528
<b>Total direct spending</b>	<b>B2a</b>	<b>224,680</b>	<b>6,822</b>	<b>231,502</b>	<b>192,165</b>

The following prior year costs were restricted; £8,125 Direct costs for indoor & outdoor activities; £5,275 Costs of operating Brooklands facilities

Manchester Maccabi Community and Sports Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

27 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations	-	-	-	2,500
<b>Total grant making costs</b>	<b>B2c -</b>	<b>-</b>	<b>-</b>	<b>2,500</b>

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Football Section	-	-	-	2,500
	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>

28 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Financial costs</b>				
Loan interest	7,113	-	7,113	5,080
Depreciation & Amortisation in total for the period	47,329	-	47,329	47,608
<b>Support costs before reallocation</b>	<b>54,442</b>	<b>-</b>	<b>54,442</b>	<b>52,688</b>
<b>Total support costs</b>	<b>54,442</b>	<b>-</b>	<b>54,442</b>	<b>52,688</b>

All the expenditure in the prior year was unrestricted.

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	2,050	-	2,050	2,000
Other governance costs	9,753	-	9,753	9,002
<b>Total Governance costs</b>	<b>11,803</b>	<b>-</b>	<b>11,803</b>	<b>11,002</b>

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 2023 as required by the SORP**

**30 Total Charitable expenditure**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	<b>B2a</b>	224,680	6,822	<b>231,502</b>	192,165
Total support costs	<b>B2d</b>	54,442	-	<b>54,442</b>	52,688
Total Governance costs	<b>B2e</b>	11,803	-	<b>11,803</b>	11,002
<b>Total charitable expenditure</b>	<b>B2</b>	<b>290,925</b>	<b>6,822</b>	<b>297,747</b>	<b>258,355</b>

**31 Expenditure on raising funds and costs of investment management**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Promotion & Fundraising		1,640	-	<b>1,640</b>	530
<b>Total fundraising costs</b>	<b>B1</b>	<b>1,640</b>	<b>-</b>	<b>1,640</b>	<b>530</b>

All the expenditure in the prior year was unrestricted.