FEDERATION OF JEWISH SERVICES

England & Wales · Charity number 1117126

Details

Other names	THE HEATHLANDS VILLAGE
Status	Registered
Legal form	Charitable company
Company number	05858766
Registered	2006-12-04
Register	View on the Charity Commission register

Contact

Address	The Heathlands Village Heathlands Drive Prestwich Manchester M25 9SB
Phone	01617724800
Email	info@thefed.org.uk
Website	www.thefed.org.uk

Activities

Objects: The Charity's objects are restricted specifically to the following:3.1 Providing for the care, maintenance and medical treatment of people who are Jewish who are, in the opinion of the Board, in need of these services, by reason of their age, sickness, disability, or social or economic circumstances; and3.2 Assisting people who are Jewish in the UK, particularly but not exclusively in the area of Greater Manchester, who are in need of such assistance by reason of poverty, hardship, distress, disability, infirmity or old age and generally to relieve and improve their social mental and physical condition by the provision of social welfare services, education, training, information, advice, rehabilitation and material assistance.In this Article 3 the word "Jewish" shall from time to time be decided by the Board according to the individual circumstances of each case and in its absolute and unfettered discretion).

Activities: The objectives of the Federation of Jewish Services (THE FED) are to provide advice, support and care to Jewish People in need, of all ages. We provide support through the following services: children and families' services, residential care, nursing care, day care, supported living, adult social work, mental health support, volunteer support and carers' support.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE PRESTWICH
- Bury
- Manchester City
- Salford City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£10,272,386	£10,834,869	£16,049,558	351
2024-03-31	£12,559,498	£12,519,127	£12,914,364	363
2023-03-31	£11,387,083	£11,341,148	£12,840,005	354
2022-03-31	£10,342,902	£9,909,327	£12,864,390	342
2021-03-31	£10,246,811	£9,482,076	£12,397,524	380

Trustees

Name	Role	Appointed
BERNARD YAFFE		
DEBORAH RACHAEL HAMBURGER		
Howard David Joseph		2016-03-23
Julie Besbrode		2016-12-14
Prof Saul Becker		2025-01-15
Rachel Davies		2018-11-13
Racquelle Vallance		2021-01-27
Rebecca Davida Weinberg		2025-01-15

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FEDERATION OF JEWISH SERVICES

England & Wales - Charity number 1117126

Accounts

Company Registration number: **5858766** | Charity Registration number: **1117126**

FEDERATION OF JEWISH SERVICES

A Company Limited by Guarantee

GROUP REPORT AND FINANCIAL STATEMENTS



2025

FOR THE YEAR ENDED **31 MARCH 2025**

THE FED

Caring for our Community

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THE FED
Caring for our Community

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TRUSTEES REPORT | 31 MARCH 2025

Reference and administrative details of the Federation of Jewish Services, its trustees and advisers.

Trustees

JV Besbrode,
Current Deputy Chair

R Davies

DH Eventhall,
Deputy Chairman
(resigned 17 Sep 2025)

DR Hamburger

HD Joseph,
Current Treasurer

ME Sciama,
Company Secretary & Treasurer
(resigned 17 Sept 2025)

BM Yaffe,
Chairman

R Vallance

R D Weinberg
(appointed 15 Jan 2025)

S Becker
(appointed 15 Jan 2025)

Company Registered Number | **5858766**

Charity Registered Number | **1117126**

Company Secretary | **Howard Joseph**

Chief Executive Officer | **Mark Cunningham**

Registered Office

Heathlands Village
Heathlands Drive
Manchester
M25 9SB

Independent Auditors
Royce Peeling Green Limited
Deva City Office Park
Trinity Way
Manchester
M3 7BG

Investment Managers/Brokers
Trinity Bridge Asset Management
7th Floor
80 Mosley Street
St Peter's Square
Manchester
M2 3FX

Bankers
National Westminster Bank plc
19 Market Street
Manchester
M1 1WR

Virgin Money Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4P

Chairman & Chief Executive's Overview 2024/25



In December 2023, our Board of Trustees and senior leadership team attended a strategic planning day to consider priorities for the year ahead and the long-term future of the organisation.

It was apparent that a number of significant changes were very likely, with changes in the demand for residential care, statutory funding and a shifting political landscape.

We had already begun planning for a reduction in commissioned assessment services due to the vulnerability of these contracts and we were correct in our assumptions regarding the decline of this area of funding.

We had embraced the opportunity to develop a smaller number of complex dementia assessment beds, alongside a reduced number of standard D2A beds and this service commenced in April 2023, however funding was limited to 12 months and both contracts came to an end in March 2024.

We therefore began the new financial year with a plan to reduce the workforce in line with our reduced occupancy. The phased reduction took place over a number of months resulting in the closure of all care beds on Eventhall House and the consolidation of our residential and nursing services in the main building.

Despite the significant changes we maintained our overall Care Quality Commission (CQC) rating of "Good" for 2024/25.

Average occupancy levels generally declined throughout the year, further supporting the decision to reduce the number of beds available for admissions. The reduced income from providing assessments services and lower occupancy levels not only required us to review our workforce but also our commitment to the Real Living Wage (RLW). The failure by Government to endorse a fair price for care was a significant factor and average pay increases of 10% were not supported by a corresponding increase in the fees paid by the Local Authority and NHS.

We continued to engage with Bury Council and the Integrated Care Board (ICB) about opportunities, but this was against a backdrop of concern about their own budgets. NHS Greater Manchester faced a £183m deficit and the threat of special measures, whilst Bury Council found itself in the bottom 20% of worst-funded Councils in England, according to the Institute of Fiscal Studies

On 4 July 2024 we had a change of government. With the change, brought the hope that funding for the adult social care sector would improve and parity with the NHS in terms of workforce and strategy would be achieved. The National Insurance (NI) proposals in October 2024 therefore came as a huge shock to many social care employers and this had a **£220,000 negative impact** on our budget.

The realisation that the increased NI contributions and the potential for further increases in the National Living Wage in 2025/26, meant an early review of our business strategy and an ongoing review of our workforce costs.

Whilst the political and social care landscape was proving to be increasingly volatile, we followed through with our intentions to complete a feasibility study to explore the potential for the village site. A reduction in demand for residential care and increased demand for supported living accommodation supported the rationale for a potential re-think and re-development.

A comprehensive review was undertaken with numerous scenarios explored. Topographical surveys and a revaluation of the village were also completed.
It was clear that the site would support a complete re-design which would accommodate the changing spectrum of needs and demands presented by the community. The options included a newbuild expanded extra care scheme, a newbuild combined residential and nursing home and the potential for replacing Eventhall House with adapted and accessible housing.

Whilst the plans would optimise the use of the village, there were a number of barriers to progress. The village provides care services to over 130 residents and tenants, as well as hosting the delivery of community services and other partner organisations. There was no potential to completely relocate these services to allow for demolition and reconstruction and movement within the site was limited. Therefore from a logistical perspective, the phasing of any scheme would have proved extremely difficult. The other key issue was clearly financing the development. With a potential price tag of somewhere between £20m - £30m it was acknowledged that this was beyond the scope of our fundraising abilities and reserves.

As a result we began to explore a hybrid plan that would see a phased reduction in residential care services and the redevelopment of existing care provision into additional supported living accommodation. This proposal acknowledges the recent investment in replacing the main building roof and offered a much more cost effective approach to managing the changing demands for care services. The project is ongoing with an ambition to finalise plans and begin fundraising in 2025/26.

Moorview our supported living scheme maintained its overall rating of “Good” with the Care Quality Commission. Demand for the scheme and its services has been consistent and extremely buoyant throughout the year with a considerable interest list. The scheme has frequently been recognised by Bury Council as a Beacon of good practice in supporting people’s independence.

Our My Voice Project, which records the life stories and experiences of Holocaust survivors has enjoyed considerable success with the benefit of a dedicated manager and the project is on course to deliver the completion of more books and fulfil the aims of the Heritage Lottery funding. The London My Voice project is also thriving thanks to additional funding.

Demand for our community services has remained high throughout the year in key areas such as volunteer support and casework via our Community Advice & Support Team (CAST). We believe this trend is set to continue, especially given the fact that statutory social work services are assessing more people but providing less help. Our volunteer team remains an outstanding well-established service for the Fed delivering outstanding support across the community and Northwest region.

We anticipate that this demand will continue to grow but increasingly cases are more complex and require more prolonged casework involvement. We continue to explore ways to meet this demand with the current pressure on funding and resources.

The delivery of support and services in South Manchester has again proved very successful The funding from the Feinmann Trust has helped ensure that vulnerable older people across South Manchester have received essential advice and support from both our social workers and volunteers.
The impact and outcomes delivered by community services remains impressive, delivering significant social value and represents an excellent return on investment for the whole community.

As we consider our future and the needs of the community through to 2040, we have to acknowledge that our operational challenges have never been greater. The impact of the pandemic was huge, but it came with funding solutions and the knowledge that there was a resolution in sight. Without a clear national strategy for social care there is great uncertainty.

We are faced with a very different scenario to previous years. With minimal funding opportunities via the Local Authority, we have also endured low fee levels and late payments from the NHS. The social care landscape has been in constant turmoil with no tangible funding solutions and no obvious plan in sight.

Despite the challenges our organisation continues to manage a turbulent and frequently changing social care environment. We are committed to ensuring that our focus remains on providing vital services and support to the community in the most sustainable and impactful way.

We remain committed to our vision and purpose aim and the support of one in seven Jewish homes in Greater Manchester. We will maintain our focus on collaboration and partnership whilst striving for excellence and are extremely proud of the difference we make to the lives of so many people.





Mark Cunningham
Chief Executive

Bernie Yaffe
Chairman

Date | 12 / 11 /25










FED FRIDAY
שבת שלום




GO GO G


THE FED
BAR-BAT
MITZVAH
PROGRAMME
2023-24



















I am pleased to report on The Fed's financial accounts for the year ended 31 March 2025. The Consolidated Statement of Financial Activities is on **page 49**; these figures are also analysed in a non-statutory format for presentational purposes on **page 28.**

The Fed continues to face huge challenges. As well as the ongoing and much publicised crisis in social care the October 2024 budget which increased both the National Living Wage and National Insurance made an adverse impact of some **£550k** on our bottom line..

Income from external contracts (Discharge to Assess and the Rowan Tree contract) of **£1.8m** that was received in the prior year ceased, leading to a significant reduction in staffing numbers. These short-term contracts required considerable resources to be available with no guarantee of continuity or long-term visibility of demand. This was not a sustainable position for The Fed.

The above factors were set against a background of continuing decline in the demand for residential & nursing care services as people choose to stay longer in their own home before seeking care. When setting the 2024/25 budget, an occupancy of **102** residents was assumed but by the end of March 2025 this had declined to **92**. Conversely, we believe the demand for independent but supported living will be the emerging trend over the next few years and we see this in the stable occupancy levels in these facilities at Heathlands Village.

Charitable Activities (Residential, Nursing and Community Service) income decreased by **£1,765,386 to £7,484,622** – some **19.1%**. Expenditure on these activities also decreased, by **£844,616 or 7.8%.** This represents a loss of **£880,770** on these activities in the financial year.

This decrease was paralleled by a fall in Voluntary Income and Income from other trading activities.

Total income from all sources of **£10,272,385** was **£2,287,113 (or 18.2%)** below the previous year. Total expenditure decreased from **£12,519,127** in **2023/24** (which did include £891,558 for roof refurbishments) to **£10,834,870 (£1,684,257 or 13.5%)**, but it is notable that this decrease does not match the reduction in income.

Although it does not help our cash position, in line with statutory guidelines, we revalued our buildings in 2024-25. A valuation report on the site was undertaken by JLL, resulting in an increase to the carrying value of our buildings stock of **£3.715m**.

Taking these factors together, The Fed's Total Funds balance has increased to **£16,049,558** from **£12,914,364.**

Howard Joseph
Treasurer



Date | 12 / 11 /25

THE FED
Caring for our Community

Vision, Purpose & Values

The objectives of the Charity are restricted specifically to the following:

- Providing for the **care, maintenance and medical treatment** of people who are Jewish, who are in the opinion of the Board, in need of these services, by reason of their age, sickness, disability or social or economic circumstances; and

- Assisting people who are **Jewish in the UK,** particularly but not exclusively in the area of **Greater Manchester,** who are in need of such assistance by reason of poverty, hardship, distress, disability, infirmity or old age and generally to relieve and improve their social, mental and physical condition by the provision of social welfare services, education, training, information, advice, rehabilitation and material assistance.

Our Vision

A community where people can live life to the full, feeling safe, valued, and cared for.

Our Purpose

To provide outstanding advice, support, and care services to people of all ages living in the Jewish and local community.

Our Values

- **C** aring: showing kindness, understanding and compassion
- **R** espect: focusing on each person's needs, dignity, and choice
- **E** xcellence: delivering outstanding advice, support, and care
- **W**orking Together: achieving more through partnership and teamwork

Structure, Governance & Management

The Federation of Jewish Services (The Fed) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11 January 2023. It is registered as a charity with the Charity Commission.

The current Directors of The Fed are the Board of Trustees, both titles are used on occasions but refer to the same individuals. The Board comprises of eight Trustees.

The Board of Trustees meet regularly (minimum of six times per year) to discuss policy, strategy and review operational performance. The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity and has delegated authority for operational matters including finance and human resources. Additional oversight and support are provided to the Board of Trustees via sub-committees.

On the 31 March 2025 the Senior Leadership Team comprisesd of:

- **Chief Executive:** Mark Cunningham
- **Director of Community Services:** Bernie Garner
- **Director of Operations:** Sheila Heywood-Holt
- **Director of Clinical Services:** Karen Johnson
- **Director of Fundraising & Marketing:** Raphi Bloom
- **Director of Finance & IT:** Ian Wait

On the 31 March 2025, the Board of Trustees was supported by ten sub-committees.

Current sub-committees include:

- Internal Audit & Risk Committee
- Quality Assurance Committee
- Finance Committee
- Health & Safety Committee
- Workforce & HR Committee
- Remuneration Committee
- Community Services Committee
- Fundraising Committee
- My Voice Committee
- Facilities and Procurement Committee

Each sub-committee has at least one Trustee as a member. Frequency of meetings is set by the chair of each committee. A new induction and information pack has been produced for committee members.

Appointment of Trustees

There must be at least six and no more than twelve Trustees. Each Director appointed at the date of the adoption of the current articles holds office until the end of the Board meeting that falls closest in time to the third anniversary of their appointment, at which time they may be re-appointed in accordance with the articles.

Any person who is willing to act as a Director, and is permitted by law to do so, may be appointed to be a Director by a resolution of the Directors, provided that no appointment of a Director may be made which would cause the number of Directors to exceed any number fixed as the maximum number of Directors.

A Trustee who retires after a 3-year term may be reappointed.

Related Parties & Cooperation With Other Organisations

None of the Trustees receive remuneration or other benefit including reimbursement of expenses from their work with the Charity. Any connection between a Trustee or senior manager of the Charity with a service user must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year the Charity received related party donations of **£146,632 (£189,455)** in the previous year) from the Trustees.

Investment Policy

The Trustees adopt a prudent and responsible approach to investments and look to invest in a broad portfolio of low to medium risk investments that will provide a reasonable annual yield. The Trustees manage the investment portfolio through Close Brothers who have been given a discretionary investment management mandate.

Reserves Policy

The Trustees' aim is to maintain unrestricted liquid reserves at a level to cover any future annual operating deficit. The reserves are needed to meet the working capital requirements of the Charity. The Trustees are confident that at this level they will be able to continue the current activities of the Charity.

The level of reserves held at year end comprising of cash and investments totalled **£2,043,459** of which, **£117,882** were restricted for the purposes of future capital projects and other charitable activities (net unrestricted liquid reserves **£1,925,577**).

This policy will be actively reviewed on a regular basis to take account of changes to the future plans of the organisation and perceived risks.

This policy will be actively reviewed on a regular basis to take account of changes to the future plans of the organisation and perceived risks.

How Our Services Delivered Public Benefit

In 2024/25 our community teams supported an estimated one in seven Jewish households in Greater Manchester and the surrounding areas.

Our Community Services:

- **2,348** requests for help via CAST referral and advice service
- **35,000** volunteering hours
- **509** Volunteers (monthly average)
- **39** people supported per month who are living with cancer
- **156** people with a physical disability supported per month
- **29** people per month with Learning Difficulty supported
- **3,248** people supported who are living with mental health issues
- **628** attendances at mental health support groups
- **2,478** visits by children and parents to group activities
- **1,098** attendances at Coffee Stops for isolated elderly people
- **2,034** attendances at Wellbeing Support Groups
- **1,869** shopping sessions undertaken by volunteers
- **734** befriending phone support sessions undertaken by volunteers
- **325** medical visits facilitated by volunteers
- **4,217** individual instances of support per month
- **3,553** in-person befriending sessions undertaken by volunteers
- **24** Holocaust survivors supported
- **29** survivors of domestic abuse supported

Most of our community services are completely free of charge to the recipient with access to the service being based on need rather than the ability to pay. In certain circumstances clients are asked to contribute towards costs or activities.

Our Village services:

- Provided care to an average of **110 people a week**
- Subsidised the care costs of an average of **15 people per week**
- Provided **expert end of life care**
- Supported over **85 people living with dementi**a
- Provided a base for the local **team of District Nurses & Social Workers**
- Provided a base and facilities for **other Jewish charities** including Chai Cancer Care, Manchester Jewish Representative Council and Camp Simcha
- Provided support and accommodation to an average of **31 people in Moorview**, our supported living scheme
- Provided **free mortuary services** to the Jewish community

The provision of residential and nursing care has a complex funding arrangement facilitated by both the Local Authority and NHS. Where people have been assessed as having the financial means to pay their own care costs, they pay the full cost of their care. Where an individual has less than the capital threshold for statutory funding and there is no family, or the family lack the means to contribute toward the costs, the Charity meets the funding gap between the cost of care and the statutory contract rate.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission. Through the range of services outlined in this report and the outcomes and social value delivered, the Charity can fully demonstrate it is providing public benefit.

Our Workforce

Employment Policy

The Fed is committed to establishing equality of opportunity for all staff and volunteers. We have a diverse workforce and believe in promoting diversity and inclusion in all forms. We have policies in place to ensure we give equal access to new candidates and existing staff in relation to any opportunities that may exist. We are a *Disability Confident* registered employer.

We aim to be an employer of choice and have approximately **320 paid staff** including full and part time staff and bank staff. We engage with our workforce on a regular basis, value their opinions, and receive feedback through a variety of events and surveys. We have a work-based app to share information and distribute regular newsletters.

We recognise the importance of attracting and retaining talented staff to ensure our continued success.

We endeavour to offer wages that will enable us to attract, retain and motivate people with the right knowledge, experience, skills, and qualifications. At the same time, we must ensure the viability and long-term sustainability of the organisation and pay wages that are commensurate with care providers in the voluntary sector.

Alongside pay we offer several other key benefits including:

- Life assurance
- Free uniform
- Free car parking
- Wellbeing support
- Onsite café discount
- Above average holiday entitlement
- Festive gift
- Long service awards

Gender Pay Gap Report 2025

Under new legislation that came into force in April 2017, UK employers with m**ore than 250 employees** are required to publish their gender pay gap in order to show how large the pay gap is between their male and female employees.

The information below shows our median and mean gender pay gap and bonus pay gap based on hourly rates of pay as at the snapshot date of 5 April 2025, and bonuses paid in the year to 5 April 2025.

The Fed is proud to demonstrate its **equality, fairness and openness** in relation to gender pay.

We are confident that as we continue to monitor and reflect the gender pay gap it will continue to remain at a sustainable level.

The Fed's workforce is made up of significantly more female than male staff, at the reporting date we employed **88 men** and **244 women**.

The Fed believes in being an inclusive and diverse organisation where everyone has the opportunity to reach their full potential.

Our gender pay gap is as follows:

Our mean gender pay gap is **2.29%** (mean is the average of the hourly rates). Our median gender pay gap is **0%** (median is the middle value of the range of hour rates)

Modern Slavery & Human Trafficking

The Fed is committed to acting ethically and with integrity both internally and in our business relationships, and we expect the same high standards from the organisations we work with.

Our ethical values and procurement principles are communicated to our suppliers, and we seek partnerships with organisations that share our values. We will never knowingly support or do business with organisations in any way connected with slavery, human trafficking, or child labour.

Remuneration For Senior staff

The Trustees designate the senior leadership team to run and operate the Charity on a day-to-day basis. The pay of senior staff is referred to the Remuneration Committee and reviewed on an annual basis.

Key management salaries are reviewed by the Chairman, Chief Executive, Treasurer, and a Board member who sits on the HR sub-group, together they make up the Remuneration Committee.

Principal Risks & Uncertainties

A review of our risk management strategy identified that we needed to make our structure and risk register arrangements more robust. This has resulted in training for the senior management and leadership team and the creation of an internal audit and risk committee (IARC).

Individual risk registers have been created for key areas of the organisation reflecting both operational and strategic risks. These are managed and updated on a regular basis by risk owners identified across the services.

The Trustees have a risk management strategy which comprises of:

- A review of the principal risks and uncertainties that the Charity and its subsidiary face
- The establishment of policies, systems, controls, and procedures to mitigate those risks identified in the review, ensuring the risk falls within the Charity's risk appetite
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

The Charity has identified the following within its organisational risk register:

- Loss of high value contracts in relation to commissioned services
- Impact of U.K economic factors causing increased costs, higher wage demands and rising inflation
- Major fire or serious untoward incident
- Untoward accidents or incident resulting in serious injury
- Reduced voluntary income and increased pressure on fundraising capacity.
- Political and legislative changes affecting the funding and delivery of social care services
- Reduced availability of skilled workforce due to increased care sector demand and competition with other employment sectors
- Mismanagement of clinical procedures or processes such as medication
- Regulatory compliance failure (CQC, HSE, HMRC, ICO)
- Cyber-attack or data loss/breech or loss of operational systems
- Misappropriation of charity funds through fraudulent acts
- Terrorist threat
- Reputational damage due to serious incident or safeguarding issue
- Further pandemic or major infection/virus
- Reduced income from residential and nursing care occupancy
- Food hygiene failure resulting in major incident

The outlined risks have been considered from both a departmental and organisational perspective. Significant control measures have been put in place to mitigate the risks and reduce the risk rating for each category of risk. There is clear ownership of the risks and action plans in place. The risk registers are reviewed on a regular basis and subject to scrutiny by the IARC with regular reports back to the Board of Trustees.

Our Services – Delivery, Performance & Achievements

Community Advice & Support Team (CAST)

At the heart of this team is our helpline which provides a contact point for the community and potential service users. The team manages enquiries and referrals for help and support from both the community and statutory services.

Alongside the referral and advice service, we offer extensive social work support to individuals, families and both adults and children. The support may involve formal assessment and care planning and joint work with statutory services. Support is provided by both registered social workers and support workers.

Demand for our social work services has continued at a **high level throughout 2024/25**

What we said we would achieve in 2024/25	What we achieved
Effective management of demand for services	The team manager successfully implements a triage system to efficiently allocate cases and ensure cases are closed in a timely manner. The process has streamlined the flow of work and reduced the backlog in cases waiting for allocation
Maintain OFSTED registration	Registration maintained
• Continued development of casework support in South Manchester • Strengthen Fed Link arrangements	Promoted CAST services across North and South Manchester, increasing visibility and enhancing accessibility for those who need them
Implementation of new software and caseload management system	Successfully rolled out CHARMs, a CRM system that enables social workers and community advisors to efficiently record and track the casework undertaken, improving processes within case management
Maintain support to Children and Young People going through complex care and safeguarding issues	Skilled staff trained in local thrive models. CAST staff accessed Local Safeguarding Partnership Training Programmes courses
Identify and respond to opportunities for core funding for service	• Successful bid for large grant to support work of CAST (Lottery RC GRANT) • Maintained changing relationships with Bury and Salford Service Leads and Commissioners

What we said we would achieve in 2024/25	What we achieved
Identify and consider response to potential unmet need in relation to children with additional needs, people with mental health problems and unpaid carers	Developed collaborative approaches to casework with; Fed Volunteering, local statutory agencies, and the diverse range of Greater Manchester Jewish and non-Jewish third-sector support agencies to enhance service delivery and meet community needs effectively
Ensure clear measurement of impact of services, output, and social value	The CAST service continues to gather qualitative feedback from customers who complete end-of-casework questionnaires. These provide good insights into service impact

Adult Groups & Activities

Engagement and service delivery through group activities proves to be a cost effective and accessible way for the community to find support and help.

We have continued to provide a range of services including:

- Carers Services
- Mental Wellbeing Group
- Pilates
- Rummiklub - Games Group
- Walk 'n' Talk Sessions
- Winter Warmer / Summer Social

What we said we would achieve in 2024/25	What we achieved
Develop our project-based services to people with a range of needs including social isolation, people with mental health problems and unpaid carers	Groups have been reviewed and activities refocused in line with changing needs

Children's Groups & Activities

Service delivery has been consistent throughout the year, and we have been able to provide a full and engaging programme to support children with a diverse range of complex needs, their families and siblings.

Groups have included:

- Mums 'n' Tots Group
- Smile Play & Learn Sessions
- Holiday Play Schemes
- Sunday Play Pods

What we said we would achieve in 2024/25	What we achieved
Review management and delivery of our project-based services to children with additional needs	Ongoing review of groups and attendance activity.
Maintain existing income streams and identify potential opportunities	A number of smaller bids and grants were successful. HAF funding secured for holiday activities for children
Ensure clear measurement of impact of services, output, and social value	The Charms system has supported data collation and joint work with Marketing to produce data for fundraising campaigns and community profile marketing
Develop Forest/Nature hub resource for use with groups	Work completed but site remains unsuitable for use and will require additional work and review

Volunteer Services

Our volunteer teams play a huge role in supporting our vision and purpose. The service is well established with a robust and experienced team of volunteer coordinators supported by a manager.

The project was awarded the Queen's Award for Voluntary Service in 2016.

Fundamentally the project supports vulnerable, isolated, and lonely members of the community. Initiatives include a young volunteer "Next Generation" scheme, and an information service designed to share updates on health-related issues. All our volunteers are DBS checked and undergo induction and training, particularly in relation to confidentiality, safeguarding and health and safety. The service has approximately **509 registered volunteers** and delivers **35,000 hours** of support per annum.

What we said we would achieve in 2024/25	What we achieved
Review team in relation to ongoing demands, skillset, and available funding	A successful review of team and recruitment of skilled individuals to meet demand and management of resources
Maintain recruitment and training of volunteers to ensure sufficient capacity to meet demand	Despite the competing demands for volunteers within the community, recruitment has been positive and in line with targets
Review impact of Next Generation scheme for young volunteering opportunities	Extremely positive outcomes and high demand for the scheme
Explore new volunteer led initiatives	Early development and implementation of 'Mini Meets.' Shul Fed link strengthening links with Shuls in North and South Manchester
Identify potential core funding opportunities	Council funding agreed with continued grant to the project for support to Carers. Funding confirmed for Answer Cancer Grant

My Voice Project

The Fed's My Voice Project supports Holocaust survivors and refugees in recording their life stories and to transcribe and edit these into individual books. The project has over 4**0 specially trained volunteers** who provide practical help and support with the process. The books provide a legacy for both the storyteller, their family, and the wider community.

In 2021 the project was awarded the Queen's Award for Voluntary Service. The project has now expanded to offer a service to survivors based in the Greater London area.

What we said we would achieve in 2024/25	What we achieved
Develop clear targets for onboarding clients and book production	• Regular updates on performance provided to Subgroup • Met timescales and actions set forproject on the Heritage Lottery Funding Grant
Develop potential legacy plans & funding	• Continued the Heritage Lottery Funding action plan to develop a historical archive in collaboration with key Holocaust partners • Strengthened Academic Partnerships: Fostered a strong relationship with Manchester University JRL and Manchester University Press, resulting in the publication of books in paperback. • Secured Support for London MV Project Maintained ongoing financial support from Yad Vashem UK to assist the development of the London MV project
Strategic review of the project's funding in relation to Heritage Lottery Bid	The MV sub-group regularly reviewed the project delivery plan to ensure alignment with HLF funding parameters and charitable articles
Improve the story production process from client referral to publication	• Piloted new book publisher. Outsourced education and publishing tasks to speed up final stages of book production • Funding achieved to support this

Moorview Supported Living Scheme

Moorview House is part of our Village services and provides **31 apartments and studio apartments** for people who want to live independently on the Village site.

The scheme has a range of apartments, one bed apartments and studios available for rent. Support and scheme management is provided as part of the rent and additional care services can be purchased in line with people's individual needs. Demand has returned to pre-pandemic levels and a waiting list is now in operation.

What we said we would achieve in 2024/25	What we achieved
Maintain Good CQC rating for care at home services and aspire to achieve outstanding rating	• CQC rating of Good maintained - The Registered Manager has implemented audit systems and uses her strong knowledge of KLOE's to ensure standards of care delivered are robust • Tenants Forum established with an independent chair
Maintain occupancy with a target of 100%. Minimisation of void periods	Occupancy target achieved with void periods kept to a minimum - An interest list for prospective tenants was developed
Review of workforce, skills and needs in relation to changing demands	• Training delivered to meet changing needs of Moorview tenants and a review of training for changing team implemented • Continued to embed the care and support role for Moorview staff team
Increased focus on quality and customer care	Customer satisfaction surveys very high and reduction in complaints - Audits show high level of cleanliness and compliance
Increased focus on person centred approach and increased social and well-being activities	Sustained an effective audit regime and implemented quality assurance (QA) checks for CQC-registered visits - High level of customer satisfaction

Residential & Nursing Care

The Fed provides a range of residential and nursing care beds across several different households. **This care includes:**

- Residential care
- Residential dementia care
- Respite care
- Nursing and end of life care
- Nursing dementia care

Heathlands is registered with the Care Quality Commission (CQC) and is rated overall as **Good.**

We have been operating **167 operational beds**, however following reduced demand for assessment beds and admissions we reduced our **registered beds to 109.** This was in conjunction with the closure of Eventhall House and the transfer of care to our main building. The profile of residents joining us has changed significantly with much higher needs and length of stay shortened. People come into our care with much more complex health conditions and reduced mobility. Many individuals have more than one health condition and some form of dementia is a common characteristic.

The funding and provision of residential and nursing care remains a complex area which is subject to a wide range of market forces. We continue to focus on maintaining the quality of care and staffing levels, investing in the activities and environment in which we care for people and focusing on safety and wellbeing.

What we said we would achieve in 2024/25	What we achieved
Review current fees and criteria for charitable funding	Our fee levels increased in line with the rising workforce costs and inflation. A higher level of due diligence was applied to requests for a charitable subsidy toward fees
Review our Village care services in line with changing demands	The number of registered residential care beds has reduced in line with changing demands. A more flexible approach to has been endorsed in relation to nursing care
Maintain Good rating, improve our rating in the category of Safe - Continue our journey toward outstanding CQC rating	• Engagement with the new CQC portal • Transition to Electronic medication system • Clinical management household audits completed
Undertake further analysis, review, and potential re-organisation of workforce in response to any changing business demands	Completed staffing needs analysis and care hours required per each household
Focus on customer journey and quality, particularly at admission stage - Improve communication with customers particularly relatives	Admissions manager has placed emphasis on process and positive feedback has increased - Household resident forums commenced
Improve budget control, workforce costs and reduce agency usage	• Clearer performance indicators introduced and weekly finance reporting based on income and workforce costs • Agency use has been reduced
Explore household staffing models to reduce demarcation of job roles and improve flexibility of workforce.	The adoption of blended roles has proved difficult due to the workforce re-structure but will be reviewed
Further develop our person-centred focus on care services	• Implement Activity champion role Put Change in Practice folders on each household which will hold evaluation forms from staff who have attended various person centred care type training • This means that any manager can pick this up and see the 3 things that staff said they would do differently from the training they have attended and challenge them if not seeing this being put into practice • Training to continue with dementia care household observations
Implementation of electronic medication management system (EMAR)	• Facilitated change of pharmacy supplier • EMAR system implemented and staff trained in use
Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life	Ongoing range of activities that enrich wellbeing and celebrate Jewish heritage

What we said we would achieve in 2023/24	What we achieved
Ensure high levels of occupancy within care households. Target of 95% occupancy of available beds	Occupancy levels have fallen and target was not met. Care provision rationalised in response to falling demand
Further develop our person-centred focus on care services	• Additional training and management supervision implemented Higher level of training attendance attained • Improved use of 1-1 meetings
Ensure greater compliance with mandatory training and development	• Increased focus from management team • Increased audits
Develop a strategy to reduce falls across all households	• Implemented overall health checks on all households monitoring fluid intake Additional training on importance of hydration • Greater emphasis placed on risk identification and early intervention
• Improve attendance and timekeeping • Reduction of sickness and absence	• Regular audits and feedback via 1-1 sessions. Close liaison with HR • Levels of sickness and non-attendance have improved

Our Operational Support Services & Infrastructure – Delivery, Performance & Achievements

People and Workforce

Our workforce has experienced a great deal of change as we have reorganised a number of areas of service delivery. Our focus has remained on trying to deliver a wellbeing approach with increased support for people's mental health and additional recognition for the valuable work undertaken.

We have continued to recruit against our organisational values and offer positive workplace benefits to support recruitment and retention. Our initiatives are led by an HR manager and a training and development manager who between them lead a small but very effective team.

Our commitment to the training and development of our workforce remains a priority. This is a significant investment in ensuring we have the skills and experience on site to deliver much needed services. The training team plays a crucial role in ensuring all our staff complete a thorough induction and complete their mandatory training.

What we said we would achieve in 2024/25	What we achieved
Maintain focus on training and development particularly in relation to quality standards	• Training Manager completed skills. audit of Care workforce Completion of updated National Care data set • Adapted Training Programme: Adjusted the in-house training programmes to meet the evolving needs of Fed clients in care delivery services • Ongoing Audits: Continued in-house audits by the Training Team and external trainers to assess the impact of training modules
Improve and sustain the health and well-being of our workforce and volunteers	Wellbeing support maintained via HR and Training
• Enable managers to be effective and supportive leaders of their teams • Greater emphasis on accountability, responsibility, and values	• Mentoring and manager skills training delivered to Fed line managers • Task and finish groups used to engage line managers • Funding achieved via Levy transfer success enabling managers to access higher level management and leadership training
• Improve employee recruitment, retention, and sickness levels. • Improve onboarding process	• Developed an onboarding program that includes orientation, training, and mentorship for all Fed staff • Support and oversight of Home Office Visa Regulations for international workforce at the Fed Aduit the status of overseas staff to ensure Visa compliance for employee and their linked family members • Staffology in use within HR team and used appropriately to improve HR communication • HR work with all managers to ensure sickness monitoring managed robustly by all line managers
Introduce more effective digital solutions to manage and support our staff and services	• Online HR communication and management of sickness and absence via Staffology • Care vision and Staffology as a training and development tool explored • Utilised signing in system to check for workforce timekeeping and attendance. • External training providers given access to staff completing care cert and NVQ's
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	Workforce skills audit completed

What we said we would achieve in 2024/25	What we achieved
• Develop and implement new job descriptions and person spec across all roles. • Review application, interviewing and personnel paperwork.	• Agreed updated template for Fed Job descriptions and person specifications rolled out across all staff groups. • In conjunction with Director of Clinical Services values led recruitment processes piloted for care workforce
Ensure that the mandatory training needs of the organisation and CQC registration are being met and support our workforce to achieve more	Training plan in place to meet diverse Fed workforce training and development needs. On going review of training programme to ensure compliance with CQC

Finance & IT

Finance

With such an unpredictable year in terms of funding and service demands, finance has played a key strategic role in providing timely information and supporting the re-shaping of budgets.

The finance team has supported areas of the business to better understand and manage their budgets proactively and to respond to the challenges we have faced.

Supported by the finance sub-committee whose advice and guidance has helped us manage and minimise the impact of the funding cuts and increases in workforce costs, the team has provided particularly robust financial management.

What we said we would achieve in 2024/25	What we achieved
• Close monitoring of cash flow and financial risks • Timely insight to budget variances and support to manage	• Finances monitored and reported on throughout year - difficult trading circumstances have made this particularly challenging • Monthly BM reports have given clear narrative on reasons for variances & actions taken
Provide greater understanding of unit costs in key areas	• Benchmarking undertaken with other organisations • Developed budgeting for each household at Heathlands to better aid cost management
Management of audit and risk committee and finance sub-committee structures	Both committees have functioned well and supported the management of finances and risk
Review insurance cover and renegotiation of utility contracts	• Insurance cover reviewed with brokers, insured values & premiums reviewed • Utility costs hedged for 2025-26
Embed and maximise use of Staffology by workforce	Staffology system fully embedded & increasing use of functionality

What we said we would achieve in 2024/25	What we achieved
Provide a timely support service to the senior leadership team and key managers to assist in budget control and effective use of resources	Proactive discussions with Director colleagues to ensure cost pressures identified & necessary actions taken
Develop and improve the auditing and management of risks at a Governance level	Worked with IARC to ensure Finance & IT risks are clearly reported & understood
Ensure we remain compliant in terms of charity law, legislation, and processes	External audit process reviewing compliance with legislative requirements completed with clear audit opinion

IT

The management of IT and our infrastructure has been a clear priority as we recognise the pivotal role that technology plays in our service delivery. With this greater reliance comes increased risks from redundant hardware and software and potential cyber threats. It was agreed that we would embark on a full review of our IT infrastructure and develop a new strategy that would support the work of the organisation over the next five years.

We have maintained our existing server and end user support to minimise potential risks

What we said we would achieve in 2024/25	What we achieved
• Utilise additional expertise to formulate IT strategy and implement review findings • Develop our digital plans and infrastructure • Maintain our IT infrastructure ensuring it remains secure and responsive to operational needs	IT Strategy drafted, approved by Board, in process of implementing; fully implemented Autumn 2025
Review current managed IT support contract	Updated contracts in place for 2025-26
Support the management and security of information in line with GDPR	Restructured team to give greater clarity of focus to Data Protection issues

Further analysis of the Charity's Charitable Activities (Operations) is as set out below for the year ended **31 March 2025**.

	31 March 2025 - £	31 March 2024- £
Charitable Income & Expenditure		
Charitable Activities Income	7,484,622	9,250,008
Charitable Expenditure Before Depreciation	(10,042,643)	(10,887,259)
Operating Charitable Loss Before Donations	**(2,558,021)**	**(1,637,251)**
Other Operational Expenditure		
Depreciation	(44,001)	(36,462)
Total Other Operational Expenditure	**(44,001)**	**(36,462)**
Net Operating Loss Before Donations & Other Income	**(2,602,022)**	**(1,673,713)**
Net Income From Donations & Investments		
Donations & Legacies	2,515,441	2,858,670
Fundraising Expenditure	(349,031)	(439,671)
Commercial Trading Income	239,210	326,131
Commercial Trading Expenditure	(257,576)	(264,177)
Investment Income	33,113	34,689
Total Net Income From Donations & Investments	**2,181,157**	**2,515,642**
Net Operating Surplus/(Loss)	**(420,865)**	**841,929**
Net unrealised gains on investments	**(1,371)**	**76,820**
Realised gains on investments	(16,452)	(42,832)
Capital project donations	-	90,000
Capital refurbishments	(141,618)	(891,558)
Profit on revaluation of fixed assets	**3,715,500**	**-**
Total capital movements	**3,556,059**	**(767,570)**
Net movement in funds	**3,135,194**	**74,359**

Fundraising & Marketing

The fundraising and marketing team has had an outstanding year exceeding their annual target and building upon the success of the previous year.

A combination of good legacy performance and innovative events has ensured that vital funds have been raised to ensure the sustainability of our services.

Donor management has been a key priority ensuring that our supporters recognise the difference their donations make and feel part of the organisations achievements. This has been reflected in an increase in engagement and awareness events that highlight what the organisation does as opposed to purely raising funds.

Applications to Trust funds and grant making organisations have continued to enjoy great success and these provide income that underpins a number of essential community based projects.

We have developed and increased the reach of all our social media channels through more innovative use of content including videos and reels.

We continued to prioritise The Fed's image as a local charity supporting the local community and the fact that we are dependent upon our local community for funding. However we are keen to emphasise that as the second largest Jewish community outside of London, funders and donors need to recognise that regional resources must also be supported.

Fundraising

What we said we would achieve in 2024/25	What we achieved
Development of a clear fundraising strategy	New strategy in place
Continued emphasis on legacy giving	We established a new partnership with a local solicitor who will provide free or discounted will services to clients wishing to leave a legacy to The Fed and we worked with solicitors who had discretionary powers to increase legacies that had been left to The Fed. The revamp of our Legacy marketing materials is almost complete with an aim to relaunch our legacy campaign after Pesach 2025
Delivery of the Bar- Bat Mitzvah Programme	We held a successful graduation event for the 2023 cohort and have a full cohort for the 2024 year
To cultivate new young donors and leaders	We continued to engage with young donors in 24/25 through our dinners and London events
To bring new young donors and leaders	We continued to engage with young donors in 24/25 through our dinners and London events

What we said we would achieve in 2024/25	What we achieved
To meet the increased fundraising targets	• We reached these targets by delivering a range of events including the successful "Dinners With A Difference" which, whilst held in March 2024 really formed part of our 24/25 fundraising year. We achieved our target and delivered immersive, meaningful experiences and engagement for our guests • One to one donor engagement was strong across the team with positive results from canvassing ensured we reached our target. • We also continued the theme of collaboration with a joint fundraising event with the Jewish Representative Council and with Foundation 92 • We held a successful Lake District Trek which is now firmly established in the events calendar • Our Whisky night was another positive success as was our London House of Lords event. Fed Friday had over 100 homes taking part and we created powerful Pesach and Rosh Hashanah appeals focusing on homelessness and dementia
Continue to innovate and find different ways to engage and maintain voluntary income	• We continued to bring on board new major donors across a range of ages and work to increase the giving on existing major donor • Continuing to prioritise major and mid-level donor stewardship is an ongoing priority and this is accomplished through direct email updates and one to one calls and meetings • Our trusts and foundation work was also very successful and contributed key funding to the organisation across bo th core and restricted areas of donations
Better *Trust and Foundation* reporting	Information and data is being produced and used in a more timely and strategic way
Increasing the donor base outside Manchester	This is an ongoing piece of work supported by London events. We are now in the stage of reforming the Fed Ex London committee to take this further and are planning more London events

Marketing & Communications

What we said we would achieve in 2024/25	What we achieved
Develop new website plan for the Fed Website	We have not made much progress on this. It has proved to be a far more complicated task that originally envisioned, and I believe we need to recruit professional outside help
Develop our social media	The Fed's social media continues to grow, and we still lead as the Manchester Jewish charity with the most followers across all platforms
Raise the profile of The Fed	We achieved this through continued innovation of marketing materials, videos and events such as The Farm Day, that brought over 500 people into Heathlands Village and re re-edit of "Not Alone" poem
Support communication across teams, provide support to the marketing and recruitment needs of specific teams	This was delivered through revamped recruitment adverts on social media and the production of newsletters and internal comms
Development of a marketing and communication plan for the year ahead	New plan formulated
• Support the recruitment of new Trustees, sub-committee members and volunteers • Support workforce recruitment	Ongoing support to achieve these targets was provided
Provide design, production and marketing support to events and departments within the organisation	Support provided particularly in the areas of internal events and to support admissions and occupancy

Operational Services

The area of operational services covers a number of departments and responsibilities:

- Catering & Hospitality
- Customer Services
- Facilities Management Services (FMS) - Porters, Laundry and Housekeeping
- Maintenance Team
- Health & Safety
- Building projects, refurbishment, and capital expenditure

Our support services have been outstanding over the year and have been extremely responsive and represent excellent value for money. The combination of in-house and external contractors remains our best solution for managing the site.

Despite the challenges we have maintained our Health & Safety commitment with significant long-term work completed this financial year, including fire protection measures, door closures and redecoration of communal areas.

Supplier contracts will continue to be monitored to ensure best value and quality.

Catering & Hospitality

What we said we would achieve in 2024/25	What we achieved
Explore cost savings in relation to contracts and suppliers	We sourced new products and managed to reduce prices on some areas of expenditure but savings were limited by overall price increases
Deliver high quality food and customer service within budget	• This was achieved with increased savings and reduced complaints • New system in place for training for all new staff to improve staff retention and quality of service
• Implement consistent and positive leadership within the kitchen to enhance overall standards, recipes, and consistency of meals • Work with chefs to get improved timing for meals to ensure food is fresh and not being cooked too far in advance so not to affect the quality	• We appointed a senior chef, to oversee the chefs and kitchen production • We have a completed the standardised recipe file to ensure consistency from all chefs. Batch cooking implemented and working well
Reduce waste in catering and continue to develop the food options for residents and tenants to meet dietary needs	• The food ordering system has been rigorously monitored and feedback sought on menus • Catering and Care are working together on an ordering system for the residents to cut down on waste • We have improved the presentation of soft and puree options
Maintain food Hygiene standards	We retained our rating of 5 star excellent achievement
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	A number of posts have been taken out of the structure and greater flexibility of roles employed

Facilities Management & Customer Services

What we said we would achieve in 2024/25	What we achieved
Explore cost savings in relation to contracts and suppliers	Cleaning and disposables sourced at lower price. We have invested in better quality duvets and pillows which over the year has saved us money. Reduced spend on laundry products after changing detergent supplier saving 22% on laundry products compared to the previous year
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	The closure of Eventhall House meant we could reduce staffing hours. Additional workforce savings have also been found
Maintain site security and high level of proactive customer service	• The in-house customer service team have reacted well with security issues on site and worked with the security company • Additional perimeter fencing and CCTV has been installed alongside staff training
Continue to invest in the laundry equipment insuring we get the most economical machines for the job	Additional equipment purchased
Reduce laundry service complaints	Additional training and increased communication between teams has helped minimise complaints but further improvements are required

Buildings & Maintenance

What we said we would achieve in 2024/25	What we achieved
Support the completion of essential works and maintenance	The essential works programme was maintained within budget. Increased amount of work completed by in-house team to reduce costs
Completion of Wolfson & Hamburger dining room and lounge projects	We completed the refurbishment works in the dining rooms and lounges
Replacement of windows and flooring in key areas	Works are ongoing due to budget constraints
Refurbishment of key living spaces within the Village	Due to budget constraints and competing demands only a limited amount of work was completed
Replacement and upgrade of furniture in shared communal areas	This has been completed in some key areas
Completion of Forest hub project	Work has not been completed due to funding constraints
Explore cost savings in relation to contracts and suppliers	We undertook best value reviews for all key areas of expenditure

Health & Safety

What we said we would achieve in 2024/25	What we achieved
• Maintain H&S compliance and fire safety compliance • Maintain hygiene and quality standards • Maintain food hygiene standards	• High standards of compliance have been maintained • Catering Hygiene audits are undertaken daily across site and points raised dealt with • We have maintained 5* food safety certificate
Ensure we meet health and safety standards and reinforce individual responsibility	We have a team of Health & Safety champions that work in each area and meet on a regular basis
Maintain site security and high level of proactive customer service	• All Customer services staff have completed training for security and fire incidents. • Relationship maintained with security contractor
Ensure we remain compliant in terms of contracts, legislation, and processes	We have a designated Health and Safety manager that ensures we remain compliant in terms of contracts and legislation
Undertake additional fire door works	Work is ongoing across site

Our Strategic Priorities

Our purpose to provide outstanding advice, support, and care services to people living in the Jewish and local community remains unchanged.

We believe that our services must remain agile and for them to adapt and change in line with the needs of our community and beneficiaries, whilst considering the significant and growing financial pressures.

Our priorities:

- To be the social care provider and volunteer organisation of choice, renowned for quality, innovation, compassion, and care
- To generate the greatest possible impact for the community from our available resources
- To collaborate with the local community and key partners to develop the services needed for the future
- To ensure our services are sustainable, essential, effective, and financially strong
- To celebrate our identity as a Jewish social care provider and the heritage of the people we support
- To ensure a high level of awareness andunderstanding of the services, care and support we provide
- To aim to be the employer of choice for talented people who share our values and have the skills to deliver our ambitions

What underpins our Strategy

Caring

- Treating people with compassion, kindness, dignity, and respect
- Improving the quality of our services and customer care

Safe

- Ensuring all our service users, employees, visitors, and volunteers are protected from abuse and avoidable harm
- Enhancing our systems of safe work and ensuring we are safe and compliant

Responsive

- Organising services so that they meet the existing and changing needs of the people we support and care for
- Ensuring our services put the individual first and at the centre of what we do

Effective

- Ensuring that people's care and support makes a positive difference to their lives and promotes choice
- Reviewing the services we provide to ensure that we make best use of our resources and achieve the best outcomes for service users and our workforce

Well - led

- Ensuring that the leadership, management, and governance of the organisation is robust and promotes the delivery of high-quality care and supports learning and innovation
- Ensuring that we have the best possible workforce with the right values, skills, and knowledge
- Ensuring all our service users, employees, visitors, and volunteers are protected from abuse and avoidable harm
- Ensuring that our finance and fundraising strategies are clear and support our sustainability and ambitions

Our Year Ahead - Priorities for 2025/26

We recognise that there are significant changes politically and in terms of the changing dynamics of social care. At the same time the demographics and aspirations of the community are shifting at an unprecedented pace.

We believe Opportunities to secure large contracts and funding streams will be severely limited and we expect a continued reduction in demand for residential care and nursing care. At the same time we anticipate continued strong demand for community and supported living services.

The changes and their unpredictable nature will undoubtedly require us to review our strategic plans on an ongoing basis and consider the impact on our workforce. We need to continue exploring ways to reduce our fixed costs. Fundamentally this will only be achieved through reducing the workforce and re-structuring services, whilst continuing to maximise income and fundraising.

We need to remain as an employer of choice and to recruit and retain talent to ensure we can meet the complex needs of the people we support. The new Employment Rights Bill will also require greater scrutiny of onboarding processes and management of flexible work request.

CAST remains a central service for the Jewish Community of Greater Manchester. The cases being referred continue to be at a high level of need, reflecting wider societal issues such as housing shortages and lack of private rented housing stock. Issues related to poverty, domestic abuse, self-harm, and addictive behaviours have also been increasing in referral numbers.

Going forward, our strong team of social workers and family support professionals will endeavour to meet community needs alongside key statutory and third sector partnerships.

Our Village care services face significant changes, aligning our service delivery with both the commissioning intentions of the NHS/Integrated Care Board and the needs of the community with one eye on our future is not straightforward. A number of potential solutions will require the movement of households and residents and staffing resources, all of which will require careful management to avoid potential risks and upset.

Amongst all of the competing demands and changes there are significant opportunities to develop and enhance the quality of the care we provide and ensure that the service can be delivered in a sustainable way.

Our volunteer team is a well-established beacon service for The Fed playing a huge role in supporting our vision and purpose. The social value delivered by our impressive number of volunteers is massive and makes a significant difference to the lives of so many people.

Maintaining recruitment and training of volunteers to ensure there is sufficient capacity to meet demand is a big challenge. Continued focus on the Next Generation Project and other schemes within the service remain a priority.

The My Voice project has developed well with the benefit of a dedicated manager. Targets have been clarified by the subgroup and the project is on course to deliver the completion of more books and fulfil the aims of the Heritage Lottery bid. The London pilot project is thriving thanks to additional funding. A plan is underway to support the project through a further National lottery bid.

The Moorview supported living scheme has maintained its Good CQC rating and is aiming for an outstanding rating at its next full inspection which may be pending. Occupancy levels are high and void periods low. Managing the tenants and occupancy is a complex task, minimising voids within the scheme and ensuring appropriate placements are key priorities.

Our Finance and IT team is set to continue supporting the operational decision-making processes required over the coming year, providing a timely support service to the senior leadership team and key managers to assist in budget control and effective use of resources. Reducing waste, seeking efficiencies, and empowering budget holders to manage proactively are key targets. A new IT strategy will be formulated for implementation in 2025/26.

The Fundraising Team continues to deliver outstanding support to the organisation though its fundraising and marketing activities. Priorities for the year ahead include the development of new strategies for fundraising and marketing, evaluation of the main website and preparation for our 2026 fundraising dinners.

Our operational support services delivers a key role in maintaining village services and we should see a number of ongoing projects complete in the year ahead including the perimeter fencing, new respite stay room and replacement of flooring in public areas. Consideration will still need to be given to the phone system which is reaching the end of its serviceable life. Essential Capex is likely to include the need for replacement windows and replacement of some of the ovens and kitchen equipment which can no longer be repaired.

The potential rationalisation of services onsite and associated loss of income will require further re-organisation of operational support staff, affecting most departments including, laundry, housekeeping, catering, customer services and porters.

Alongside this we will continue to maintain our commitment to a high standard of maintenance and health, safety, and security.

Community Services & Groups (CAST)

- Ensure effective management of demand and services
- Continued development of casework support in South Manchester
- Maintain OFSTED registration for Children's centre
- Maintain support to children and young people going through complex care and safeguarding issues
- Identify and respond to opportunities for core funding

- Identify potential areas of unmet need in relation to young carers, unpaid carers and people with mental health issues
- Explore options for delivering early years support and parenting support
- Ensure clear measurement of impact, output and social value of services
- Review ongoing demand for groups
- Explore student placement options
- Explore ways to celebrate identity as a Jewish service
- Develop Forest nature hub resource
- Maintain existing income streams for groups

Volunteer Services & My Voice Project

- Continued delivery of Next Generation Project
- Maintain recruitment and training of volunteers to meet demand
- Continued support of Shul communities through FedLink
- Review marketing and recruitment strategy
- Research new database system for service
- Identify potential core funding opportunities
- Ensure clear measurement of impact, output and social value of services
- Ongoing development of the My Voice Project to reflect potential legacy plans & funding
- Ongoing review of Heritage Lottery funding
- Maintain London based My Voice services
- Improve story and book production process
- Develop partnerships to utilise completed books

Moorview Supported Living Scheme

- Maintain Good CQC rating and aspire to achieve outstanding
- Maintain occupancy with target of 100% and minimal void periods
- Review of tenancy agreement structure and compliance
- Review out of hours emergency support
- Consolidate team and focus on team development
- Increased focus on quality and customer service
- Explore potential for increasing size of scheme

Residential & Nursing Care

- Ongoing review of our Village care services in line with changing demands
- Undertake further analysis, review, and potential re-organisation of workforce in response to any changing business demands
- Maintain Good rating, achieve good rating in Safe. Continue our journey toward outstanding CQC rating
- Focus on customer journey and quality, particularly at admission stage
- Improve budget control and reduce workforce costs
- Explore household staffing models to reduce demarcation of job roles and improve flexibility of workforce
- Explore new technology around falls monitoring (AI sound and movement monitoring)
- Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life
- Ensure high levels of occupancy within care households. Target of 95% of available beds
- Ensure greater compliance with mandatory training and development
- Further develop our person-centred focus on care services
- Improve communication with families
- Develop a strategy to reduce falls across all households

People & Workforce

- Improve employee recruitment, retention, and sickness levels
- Improve our onboarding process
- Support our workforce to achieve more through training and development
- Ensure the mandatory training needs of the organisation are being met
- Support the analysis, review and potential reorganisation of the workforce in response to changing business demands
- Review job descriptions and person specifications
- Improve and sustain the health and well-being of our workforce and volunteers
- Introduce more effective digital solutions to manage and support our staff and services
- Enable managers to be effective and supportive leaders of their teams

Finance & IT

- Close monitoring of cash flow and financial risks
- Monitoring and renegotiation of utility contracts
- Embed and maximise use of staffology by workforce
- Provide a timely support service to the senior leadership team and key managers to assist in budget control and effective use of resources
- Provide greater understanding of unit costs in key areas
- Ensure we remain compliant in terms of charity law, legislation, and processes
- Maintain our IT infrastructure ensuring it remains secure and responsive to operational needs
- Develop our digital plans and infrastructure
- Utilise additional expertise to formulate IT strategy and implement review findings
- Support the management and security of information in line with GDPR
- Explore options regarding the upgrading of Wi-Fi and telecommunications

Fundraising & Marketing

- Development of a clear fundraising strategy document that will support the organisation's ambitions
- To meet the agreed fundraising targets
- Continue to innovate and find different ways to engage and maintain voluntary income
- Implementation of new legacy strategy to ensure future pipeline of funds
- Continue to build on our fundraising and engagement strategy with donors
- Continued focus on trust and funding bid applications
- Maintaining our profile as a local Jewish Charity, supporting one in seven Jewish Homes
- Develop relationships with key grant making trusts and foundations
- Support continued awareness of the organisation's vision, purpose, and services
- Assist with the marketing of key services, workforce and volunteer recruitment and communication
- Development of a marketing and communication plan for the year ahead
- Utilise our marketing skills to support admissions and maintain occupancy
- Undertake a website review
- Support the recruitment of new Trustees, sub-committee members and volunteers

Operational Services

- Explore cost savings in relation to contracts and suppliers
- Deliver high quality food and service within budget
- Continued focus on quality and customer service
- Support the completion of essential works and maintenance
- Maintain site security and high level of proactive customer service
- Sustain a high standard of maintenance and health and safety
- Replacement of windows and flooring in key areas
- Replacement and upgrade of furniture in shared communal areas
- Maintain quality of operational services and support
- Refurbishment of a number of key living spaces within the Village
- Contribute to and support the plans for the strategic development of the Village site

Standards, Quality & Safety

- Ensure we meet health and safety standards and reinforce individual responsibility
- Work towards a CQC rating of Outstanding for all registered services
- Maintain our OFSTED registration, quality rating and five-star food hygiene rating
- Ensure people are aware of The Fed's policies and procedures and these are fit for purpose
- Ensure all our services are safe for service users, volunteers, and our workforce
- Ensure we remain compliant in terms of employment law, legislation, and processes

Statement of Trustees' Responsibilities

The Trustees of the Charity (who are also the Directors of the Federation of Jewish Services for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure Of Information To Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, *and*
- The Trustees, having made enquiries, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
The Auditors, Royce Peeling Green Limited, Chartered Accountants, have expressed their willingness to continue in office and a resolution regarding their appointment and remuneration will be submitted to the Annual General Meeting.

By order of the Board of Trustees



Bernie Yaffe
Chairman

Date | 12 / 11 / 25

INDEPENDENT AUDITOR'S REPORT

To Members & Trustees of The Federation of Jewish Services

Opinion

We have audited the financial statements of Federation of Jewish Services (the 'charitable company') and its subsidiaries ('the group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis For Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating To Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast

significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion On Other Matters Prescribed By The Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report, and the Financial Review prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Financial Review and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters On Which We Are Required To Report By Exception

In light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities Of Trustees

As explained more fully in the trustees responsibilities statement set out on page 22, the Trustees (who are also Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have not realistic alternative but to do so.

Auditor's Responsibilities For The Audit Of The Financial Statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below:

At the planning stage if the audit we gain an understanding of the laws and regulations which apply to the group and how management seek to comply with them. This helps us to make appropriate risk assessments. During the audit we focus on relevant risk areas and review compliance with laws and regulations through making relevant enquiries and corroboration by, for example, reviewing Trustee meeting minutes and other documentation.

We assess the risk of material misstatement in the financial statements including as a result of fraud and undertaken procedures including:

I. Review of controls set in place by management
II. Enquiry of management as to whether they consider fraud or other irregularities may have occurred or where such opportunity exist
III. Challenge of management assumptions with regard to accounting estimates
IV. Identification and testing of journal entries, particularly those which may appear to be unusual by size of nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities.** This description forms part of our auditor's report.

Use of our report

This report is made solely for the charitable company's members, as a body, and in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report or the opinions we have formed.

Royce Peeling Green Ltd

Carolyn Dutton (Senior Statutory Auditor) **Date** 4/12/2025
for and on behalf of Royce Peeling Green Limited
Chartered Accountants and Statutory Auditor

The Copper Room
Deva City Office Park
Trinity Way
Manchester, M3 7BG

Royce Peeling Green Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF GROUP FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)

For The Year Ended 31 March 2025

	Note	Unrestricted Funds - £	Restricted Funds - £	Total Funds 2025 -£	Total Funds 2024 - £
Income:					
Voluntary Income	4	2,184,561	330,880	2,515,441	2,948,670
Income From Charitable Activities	5				
Community Care		313,377	-	313,377	343,352
Residential & Nursing Services		6,292,256	-	6,292,256	8,125,046
Independent Living & Supporting People		878,989	-	878,989	781,610
		7,484,622	-	7,484,622	9,250,008
Income From Other Trading Activities					
Commercial Trading Operations		239,210	-	239,210	326,131
Investment Income	6	33,113	-	33,113	34,689
TOTAL INCOME		**9,941,506**	**330,880**	**10,272,386**	**12,559,498**
Expenditure:					
Cost of Raising Funds					
Fundraising Team		(349,031)	-	(349,031)	(439,671)
Commercial Trading Operations		(257,576)	-	(257,576)	(264,177)
		(606,607)	-	**(606,607)**	**(703,848)**
Expenditure On Charitable Activities	7				
Community Care		(574,121)	(415,455)	(989,576)	(888,488)
Residential & Nursing Services		(8,586,937)	-	(8,586,937)	(9,522,329)
Independent Living & Supporting People		(466,130)	-	(466,130)	(476,442)
		(9,627,188)	**(415,455)**	**(10,042,643)**	**(10,887,259)**
Other Expenditure					
Refurbishments		(141,618)	-	(141,618)	(891,558)
Depreciation		(44,001)	-	(44,001)	(36,462)
TOTAL EXPENDITURE		**(10,419,414)**	**(415,455)**	**(10,834,869)**	**(12,519,127)**
Other Recognised Gains & Losses					
Revaluation Of Investments	**17**	(1,371)	-	(1,371)	76,820
(Loss) On Disposal Of Investments	**17**	(16,452)	-	(16,452)	(42,832)
(Loss) On Revaluation Of Fixed Assets	**16**	3,715,500	-	3,715,500	-
		3,697,677	-	**3,697,677**	**33,988**
Net income/(Expenditure) & Net Movement in Funds For The Year		**3,219,769**	**(84,575)**	**3,135,194**	**74,359**
Reconciliation of funds:					
Total Funds Brought Forward		12,711,907	202,457	12,914,364	12,840,005
Total Funds Carried Forward		**15,931,676**	**117,882**	**16,049,558**	**12,914,364**

The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEETS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Fixed Assets					
Tangible Assets	15/16	14,349,615	10,642,972	11,814,615	9,192,972
Investments	17/18	1,280,183	1,021,315	1,280,183	1,021,315
Total Fixed Assets		**15,629,798**	**11,664,287**	**13,094,798**	**10,214,287**
Current Assets					
Asset Held For Sale	19	345,000	-	345,000	-
Stock	20	29,976	30,925	29,976	30,925
Debtors	21	522,134	615,603	490,068	776,618
Cash At Bank & In Hand		763,276	1,505,525	738,396	1,273,159
Total Current Assets		**1,660,386**	**2,152,053**	**1,603,440**	**2,080,702**
Liabilities					
Creditors Falling Due Within One Year	22	(740,626)	(901,976)	(776,804)	(895,289)
Net Current Assets		919,760	1,250,077	826,636	1,185,413
Total Assets Less Current Liabilities		**16,549,558**	**12,914,364**	**13,921,434**	**11,399,700**
Creditors Falling Due After More Than One Year	23	(500,000)	-	(500,000)	-
Net Assets		**16,049,558**	**12,914,364**	**13,421,434**	**11,399,700**
The Funds of the Charity					
Unrestricted Income Funds		1,716,176	2,211,907	1,623,052	2,147,243
Restricted Income Funds	24	117,882	202,457	117,882	202,457
Revaluation Reserve	24	4,372,677	657,177	2,630,500	-
Designated Fund	24	9,842,823	9,842,823	9,050,000	9,050,000
Total Charity Funds		**16,049,558**	**12,914,364**	**13,421,434**	**11,399,700**

Company registration number 5858766 (England and Wales)
As permitted by section 408 Companies Act 2006 these financial statements do not include a separate SOFA for the parent charity. The parent charity's surplus for the year was £2,021,734 (2024: £69,835 surplus).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on Nov 2025 and signed on their behalf by:

B. M. Yaffe

Bernie Yaffe
Chairman

Date | 12 / 11 / 25

THE FED
Caring for our Community

CONSOLIDATED STATEMENT
OF CASH FLOWS FOR YEAR ENDING 31 MARCH 2025

	Note	2025	2024
Cash Flows From Operating Activities	25		
Net Cash (Used In)/Provided By Operating Activities		(321,909)	1,114,437
Cash Flows From Investing Activities			
Dividends Received	6	33,113	34,689
Purchase Of Tangible Fixed Assets	15	(176,762)	(977,295)
Purchase Of Investments	17	(752,163)	(587,913)
Sales Of Investments	17	475,472	558,978
Net Cash Provided By/Used By) Investing Activities		(420,340)	(971,541)
Change In Cash & Cash Equivalents In The Year		**(742,249)**	**142,899**
Cash & Cash Equivalents At The Start Of The Year		1,505,525	1,362,626
Cash & Cash Equivalents At The End Of The Year		763,276	1,505,525

The notes on pages **52 to 63** form part of these financial statements

For The Year Ended 31 March 2025

1 | Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1 a. Basis Of Preparation Of Financial Statements

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Federation of Jewish Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1 b. Preparation Of The Accounts On A Going Concern Basis

The Charity reported a cash outflow of £742,249 on a group basis in the year. Our cash and realisable investments totalled £2,043,459 as at 31 March 2025. In addition to our income from charitable and trading activities, we rely on income from donors and the work of our fundraising team. Dividend income arises from investments managed by Close Brothers.

The Trustees and Directors continue to review and adapt plans for the Charity to deal with ongoing financial pressures. This includes reviewing financial forecasts and attempting to maximise occupancy levels, addressing additional cost pressures, and seeking to generate funding from various sources to support our operations. Our current financial position is satisfactory and better than had been forecast, hence the accounts have been prepared on a going concern basis in the expectation that the Charity will continue to generate sufficient income to support its many charitable activities.

1 c. Group Financial Statements

The financial statements consolidate the results of the Charity and its wholly owned subsidiary Heathlands Housing Association on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. A summary SOFA is set in Note 3.

1 d. Donations & Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts.

1 e. Investment Assets & Income

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Dividends receivable are included in income and expenditure when they are declared. Interest on long term deposits is apportioned to the period in which the interest accrued. Donated investments are valued at mid- market values unless there are restrictions on those shares. Under such conditions, shares are reviewed and valued by the Trustees and discounted to reflect a fair value for those shares.

1 f. Income

All income in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1 g. Legacies

Legacies are recognised in the year in which receipt becomes certain. The legacy will be credited to the general fund unless the will or bequest contains a specific restriction in which case the legacy will be dealt with as a restricted fund or endowment.

1 h. Shop Trading Income

Turnover comprises revenue recognised by the group in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

1 i. Income From Residents

Lump sum contributions received from individual residents to provide for their maintenance are credited to income so as to match the costs of providing care.

1 j. Local Authority Social Work Contracts

The group carries out social work under specific local authority contracts and as such the application of income from these contracts is ring fenced to support the social work activity detailed in the contract.

1 k. Expenditure & Irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of running the fundraising department
- Expenditure on charitable activities includes the costs of community projects undertaken to further the purposes of the Charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

1 l. Pension Contributions

The group operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the group. The annual contributions payable are charged to the Statement of Financial Activities as incurred.

1 m. Tangible Fixed Assets & Depreciation

Tangible fixed assets held for the group's use are included in the balance sheet at cost except for land and buildings which are at market value and are reviewed for any impairment annually. Depreciation is calculated to allocate the cost, less estimated residual value, of other tangible fixed assets over their expected useful lives.

Rates applicable are:	
Equipment and Computers	**20% & 33.3% straight line**
Fixtures and Fittings	**20% straight line**
Motor Vehicles	**20% straight line**

1 n. Local Authority Social Work Contracts

Stocks are stated at the lower of cost and net realisable value.

1 o. Taxation

No corporation tax is due on profits arising from charitable activities.

1 p. Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for particular projects being undertaken by the Charity. Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets (see note 24).

1 q. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1 r. Cash At Bank & In Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 s. Creditors & Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 t. Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 | Legal status

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

3 | Financial Performance

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary which operates as a supported living provider.

The summary financial performance of the Charity alone is:

	2025 - £	2024 - £
Income	**9,986,350**	**12,290,797**
Expenditure On Charitable Activities	(9,785,067)	(10,623,082)
Cost Of Raising Funds	(349,031)	(439,671)
Commercial Trading Operations	(257,576)	(264,177)
Refurbishments	(141,618)	(891,558)
	(10,533,292)	**(12,218,488)**
Revaluation of Investments	(1,371)	76,820
Revaluation of Tangible Assets	2,630,500	-
Depreciation	(44,001)	(36,462)
Provisions	-	-
Profit/(Loss) On Disposal Of Assets	-	(42,832)
Profit/(Loss) On Disposal Of Investments	(16,452)	-
	(7,964,616)	**(12,220,962)**
Net Income	**2,021,734**	**69,835**
Total Funds Brought Forward	11,399,700	11,329,865
Total Funds Carried Forward	**13,421,434**	**11,399,700**

4 | Voluntary Income

	Restricted Funds - £	Unrestricted Funds - £	Total Funds 2025 -£	Total Funds 2024 - £
Donations Gifts & Events	330,880	1,302,205	1,633,085	1,878,378
Legacies	-	827,356	827,356	980,292
Capital Appeal	-	**55,000**	55,000	90,000
	330,880	**2,184,561**	**2,515,441**	**2,948,670**

The Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 | Income From Charitable Activities

	Restricted Funds - £	Unrestricted Funds - £	Total Funds 2025 - £	Total Funds 2024 - £
Community Care				
- Children's Centre	-	16,783	16,783	40,725
- Volunteers Project	-	35,144	35,144	67,693
- CAST	-	14,609	14,609	54,326
- Playschemes	-	39,538	39,538	34,600
- Mental Health & Other Projects	-	207,303	207,303	146,008
Residential & Nursing Services	-	**6,292,256**	6,292,256	8,125,046
Independent Living & Supporting People	-	**878,989**	878,989	781,610
	-	**7,484,622**	**7,484,622**	**9,250,008**

6 | Investment Income

The group's investment income of **£33,113 (2024: £34,689)** arises from dividends and similar income from investments held with Close Brothers and monies on deposit.

7 | Analysis Of Expenditure On Charitable Activities

	Total Funds 2025 -£	Total Funds 2024 - £
Community Care		
- Children's Centre	34,913	29,913
- Volunteers Project	204,236	179,439
- CAST	438,985	431,465
- Playschemes	35,801	39,243
- Mental Health & Other Projects	275,641	208,428
Residential & Nursing Services	8,586,937	9,522,329
Independent Living & Supporting People	466,130	476,442
	10,042,643	**10,887,259**

8 | Summary Analysis Of Expenditure And Related Income For Charitable Activities

This table shows the cost of the three main charitable activities and the source of income directly to support those activities.

	Residential & Nursing Services - £	Independent Living - £	Community Care - £	Total - £
Costs	8,586,937	466,130	989,576	10,042,643
Grant, Fees & Voluntary Income	6,292,256	878,989	313,377	7,484,622
Exceptional Income	-	-	-	-
Net (Income)/Cost Funded From Other Income	2,294,681	(412,859)	676,199	2,558,021
2024	**1,397,283**	**(305,168)**	**545,136**	**1,637,251**

9 | Net Income/(Expenditure) For The Year

	2025 - £	2024 - £
Stated After Charging		
Operating Leases – Property	-	15,000
Operating Leases - Equipment	-	5,453
Depreciation	44,001	36,462
Auditor's Remuneration		
Audit Fees (Exclusive Of VAT)	21,140	21,000
Accountancy Services	-	-

10 | Analysis Of Staff Costs - Trustee Remuneration & Expenses - Cost Of Key Management Personnel

	2025 - £	2024 - £
Wages & Salaries	7,132,278	7,604,687
Social Security Costs	582,308	622,052
Pension Costs	217,997	227,799
Total	**7,932,583**	**8,454,538**

Three employees had employee benefits in excess of £60,000 (2024: none), two between £70,001 and £80,000 (2024: five), none between £80,001 and £90,000 (2024: none), none between £90,001 and £100,000 (2024: none), none between £100,001 and £110,000 (2024: none) and one between £110,001 and £120,000 (2024: none).

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Trustees were not paid nor received any other benefits from employment with the group or its subsidiaries in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No Trustee received payment for professional or other services supplied to the Charity (2024: £nil).

The key management personnel of the group, comprise of the Trustees, the Chief Executive Officer, Community Services Director, Finance Director, Operations Director, Clinical Services Director and Fundraising/Marketing Director of the Federation of Jewish Services.

The total employee benefits of the key management personnel of the Charity were **£397,794 (2024: £405,150).**

11 | Analysis Of Governance Costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. As stated above the Charity trustees receive no remuneration or fees. The Trustees consider that governance costs have been incurred in respect of audit, accountancy and professional fees.

	2025 - £	2024 - £
Professional fees	10,967	16,857
Audit fees	21,140	21,000
Accountancy fees	-	2,700
	32,107	40,557

12 | Staff numbers

The average monthly head count was **351 (2024: 372)** and the average monthly number of employees (including casual and part time staff) during the year were as follows:

	2025 - No. of People	2024 - No. of People
Nursing & Caring Services	188	204
Catering Services	38	42
Laundry Services	6	6
Maintenance, FMS & Housekeeping	35	42
Customer Services	10	13
Fed Services	42	32
Religious Amenities	2	2
Management & Administration	30	31
Total No. Of People	**351**	**372**

13 | Related party Transactions

During the year, the Charity received donations from the Trustees and connected parties amounting to **£127,748 (2024: £189,455).**

14 | Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of Taxation of Chargeable Gains Act 1992 to the extent that

15 | Tangible Fixed Assets

Company Cost Or Valuation	Freehold Property - £	Equipment - £	Fixtures & Fittings - £	Motor Vehicles - £	Total - £
At 31 March 2024	9,050,000	1,485,836	1,212,225	75,033	11,823,094
Additions	-	24,278	10,866	-	35,144
Disposals	-	-	-	-	-
Revaluation	2,630,500	-	-	-	2,630,500
At 31 March 2025	11,680,500	1,510,114	1,223,091	75,033	14,488,738
Accumulated Depreciation					
At 31 March 2024	-	1,433,296	1,129,906	66,920	2,630,122
Charge For The Period	-	18,292	23,939	1,770	44,001
Disposals	-	-	-	-	
At 31 March 2025	-	1,451,588	1,153,846	68,690	2,674,123
Net Book Value At 31 March 2025	**11,680,500**	**58,526**	**69,246**	**6,343**	**11,814,615**
At 31 March 2024	9,050,000	52,540	82,319	8,113	9,192,972

16 | Tangible Fixed Assets - Group

Company Cost Or Valuation	Freehold Property - £	Equipment - £	Fixtures & Fittings - £	Motor Vehicles - £	Total - £
At 31 March 2024	10,500,000	1,491,076	1,284,814	75,033	13,350,923
Additions	-	24,278	10,866	-	35,144
Disposals	-	-	-	-	-
Revaluation	3,715,500	-	-	-	3,715,500
At 31 March 2025	14,215,500	1,515,354	1,295,680	75,033	17,101,567
Accumulated Depreciation					
At 31 March 2024	-	1,438,536	1,202,496	66,920	2,707,951
Charge For The Period	-	18,292	23,939	1,770	44,001
Disposals	-	-	-	-	
At 31 March 2025	-	1,456,828	1,226,435	68,690	2,751,952
Net Book Value At 31 March 2025	**14,215,500**	**58,526**	**69,246**	**6,343**	**14,349,615**
At 31 March 2024	10,500,000	52,540	82,319	8,113	10,642,972

The group's property assets were revalued in October 2024 by Jones Lang LaSalle, Chartered Surveyors on an Existing Use Basis (in accordance with the RICS Appraisal and Valuation Manual-Appendix A) at **£14,215,500 (charity £11,680,500).** The trustees consider this valuation to be appropriate at this balance sheet date. Consequently, the historic costs associated with revalued buildings have not been disclosed as this information is not considered to be meaningful.

17 | Investments

Group & Company	Quoted Investments - £	Cash Deposits -£	Total - £
Market Value At 1 April 2024	**1,003,644**	**17,671**	**1,021,315**
Additions/Deposits	634,222	117,941	752,163
Disposal Proceeds/Withdrawals	(475,472)	-	(475,472)
Unrealised Investment Gains/(Losses)	(1,371)	-	(1,371)
Realised Investment Gains/(Losses)	(16,452)	-	(16,452)
Market Value At 31 March 2025	1,144,571	135,612	1,280,183
Historic Cost At 31 March 2025	1,079,640	135,612	1,215,252

Quoted Investments Comprise The Following	2025	2024
Fixed Interest Investments	333,773	286,519
UK & Overseas Equities	760,769	667,652
Other Investments	185,641	67,144
	1,280,183	**1,021,315**

The investment below individually makes up more than 5% by value of the investment portfolio at 31 March 2025.

Quoted Investments Comprise The Following	Units	£
UK (Govt of) 5% Gilt 22/10/2025	124,500	125,855

18 | Fixed Asset Investments

The company holds 100% of the ordinary share capital of the following company, which is registered and incorporated in England and Wales, of which the aggregate of capital and reserves at 31 March 2025 and the results for the last relevant financial year were as follows:

Subsidiary Undertaking	Principal Activity - £	Capital & Reserves - £	Surplus For The Year -£
Heathlands Housing Association LTD	**Supported Living Provider**	**2,628,125**	**28,460**

19 | Fixed Asset Investments

During the period, the company was gifted a freehold property at 4, The Fairways, Whitefield, Manchester, M45 7BN. This was subsequently classed as held for sale following approval by management to dispose of the asset and the initiation of an active programme to locate a buyer.

In accordance with FRS 102 Section 34, the asset has been measured at the lower of its carrying amount and fair value less costs to sell at the date of classification.

The asset is presented separately in the balance sheet as an 'Asset held for sale'.

No depreciation has been charged on the asset from the date of classification as held for sale.

The sale of the asset was subsequently completed by July 2025.

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Assets Held For Sale	345,000	-	345,000	-

20 | Stocks

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Consumable Stores	29,976	30,925	29,976	30,925

21 | Debtors

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Other Debtors	79,206	35,702	50,367	199,194
Prepayments & Accrued Income	442,928	579,901	439,701	577,424
	522,134	**615,603**	**490,068**	**776,618**

22 | Creditors: Amounts Falling Due Within One Year

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Trade Creditors	256,986	306,152	299,902	306,151
Other Creditors	132,364	142,012	132,364	142,012
Accruals & Deferred Income	351,276	453,812	344,538	447,126
	740,626	**901,976**	**776,804**	**895,289**

23 | Creditors: Amounts Falling After More Than One Year

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Other Creditors	500,000	-	500,000	-
	500,000	**-**	**500,000**	**-**

24 | Analysis Of Net Assets Between Funds

	Tangible Fixed Assets - £	Investments - £	Cash & Other Net Assets - £	Total Funds - £
Unrestricted Funds	134,115	1,280,183	301,878	1,716,176
Designated Funds	9,842,823	-	-	9,842,823
Revaluation Reserve	4,372,677	-	-	4,372,677
Restricted Funds	-	-	117,882	117,882
Total Funds 31 March 2025	14,349,615	1,280,183	419,760	16,049,558
Total Funds 31 March 2024	10,642,972	1,021,315	1,250,077	12,914,364

Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets.

The revaluation reserve represents the difference between the historic cost of fixed assets, namely the Charity's property, and their revalued amount held on the balance sheet.

Restricted funds arise from the provision of funding or donations for specific projects. Transfers between funds either represent the fulfilment of restrictions or contributions to certain projects from the Charity's unrestricted funds. There were in excess of 40 such projects during the year. Whilst all donations and projects are significant to the Charity, no individual project had a material value of unspent funds at the year end.

25 | Reconciliation of movement in funds to cash flow from operating activities

Quoted Investments Comprise The Following	2025 - £	2024 - £
Net Movement In Funds	3,135,194	74,359
Add Back Refurbishment Costs Expensed	141,618	891,558
Add Back Depreciation Charge	44,001	36,462
Add Back/Deduct Investment Revaluation Loss/(Gain)	1,371	(76,820)
Add Back/Deduct (Profit)/Loss On Sale Of Investments	16,452	42,832
Add back/deduct (profit)/loss on revaluation of tangible assets	(3,715,500)	-
Deduct Interest Income Shown In Investing Activities	(33,113)	(34,689)
Deduct Addition Of Asset Held For Sale	(345,000)	-
(Increase)/Decrease In Stock	949	(618)
(Increase)/Decrease In Debtors	93,469	(29,283)
Increase/(Decrease) In Creditors	338,650	210,636
	(321,909)	**1,114,437**

The group has a loan of £500,000. Therefore, the net funds comprise cash at bank and in hand along with the loan value.

26 | Operating Lease Commitments

At the reporting end date the group and parent company had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Within 1 year	12,738	21,718	12,738	21,718
Between 1 - 5 years	13,800	44,212	13,800	44,212
	26,538	**65,930**	**26,538**	**65,930**

THE FED

Caring for our Community

For More Info

Visit | thefed.org.uk

The Queen's Award for Voluntary Service

CareQuality Commission

Registered with FUNDRAISING REGULATOR

disability confident EMPLOYER

Made possible with Heritage Fund

COMMUNITY FUND

The Fed, Heathlands Village, Manchester M25 9SB | info@thefed.org.uk | 0161 772 4800
www.thefed.org.uk | Registered Charity Number: 1117126 |

FEDERATION OF JEWISH SERVICES

England & Wales - Charity number 1117126

Accounts

Company Registration number: **5858766** | Charity Registration number: **1117126**

FEDERATION OF JEWISH SERVICES

A Company Limited by Guarantee

GROUP REPORT AND FINANCIAL STATEMENTS



2024

FOR THE YEAR ENDED **31 MARCH 2024**

THE FED

Caring for our Community

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Caring for our Community

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TRUSTEES REPORT | 31 MARCH 2024

Reference and administrative details of the Federation of Jewish Services, its trustees and advisers.

Trustees

JV Besbrode
R Davies
DH Eventhall, **Deputy Chairman**
DR Hamburger
HD Joseph
ME Sciama, **Company Secretary & Treasurer**
BM Yaffe, **Chairman**
R Vallance

Company Registered Number | **5858766**

Charity Registered Number | **1117126**

Company Secretary | **Michael Sciama**

Chief Executive Officer | **Mark Cunningham**

Registered Office

Heathlands Village
Heathlands Drive
Manchester
M25 9SB

Independent Auditors
Royce Peeling Green Limited
Deva City Office Park
Trinity Way
Manchester
M3 7BG

Bankers
National Westminster Bank plc
19 Market Street
Manchester
M1 1WR

Investment Managers/Brokers
Close Brothers Asset Management
5th Floor
80 Mosley Street
St Peter's Square
Manchester
M2 3FX

Chairman & Chief Executive's Overview 2023/2024



The start of the financial year in April 2023 saw a reconfiguration of our external contracts to deliver **Discharge to Assess beds (D2A)**. The central government funding for this **provision had reduced** in line with the lower pressures from **COVID-19** and its subsequent variants.

Discussions with Bury and Bolton Councils and the respective Integrated Care Boards (ICB), highlighted an opportunity to develop a **complex dementia discharge assessment service**, alongside a reduced number of standard **D2A** beds.

A proposal to deliver the complex care beds was accepted by both authorities with a plan for the service to commence **late March, early April 2023**. This innovative service was well received, accepting referrals from both the **local authority areas** and from **hospitals** across Greater Manchester. In total fifteen beds were utilised for the complex care service. The people supported, needed a **skilled and experienced workforce** which we were able to provide, alongside a high staffing ratio.

The service was only commissioned for 12 months due to funding constraints but during its time of operation it supported a significant number of people who had a **complex dementia diagnosis** to either return home or be placed in suitable accommodation.

The D2A beds commissioned in 2022/23 were vacated in a staged process with some overlap into the new financial year but were finally closed by the end of **May 2023.**

The contract for the new eight standard D2A beds for 2023/24 were incorporated alongside our existing nursing and residential care provision. This initiative proved very successful, allowing us to utilise spare capacity without incurring significant additional costs.

Whilst COVID-19 was not a prominent factor during the year, it remained a background issue, one that we continued to acknowledge and monitor. There were a number of infection spikes through the year but the impact on the workforce and service delivery was minimal and short-lived.

Overall occupancy in our residential and nursing services remained very positive but with the reduction of **21 D2A beds,** we closed the care household on the second floor of Eventhall House. We undertook a workforce review that did result in some redundancies, but we were able to re-deploy most employees to the new complex care service or to fill vacancies within our main provision. This enabled us to reduce our dependency on agency staff and help reduce agency costs significantly.

Our overall Care Quality Commission (CQC) **rating of Good** for our residential and nursing services, remained unchanged for 2023/24.

The *Fair Cost of Care* exercise undertaken by the Government in 2023, which identified a significant gap between the real cost of care and the amounts paid by statutory bodies, had very little impact on the contract prices being paid or in terms of inflationary uplifts.

We were able to maintain our commitment to the **Real Living Wage (RLW)**. The RLW is set at a level higher than the National Living Wage and is aimed at reflecting the true cost of living that families face, however it became clear that this position may not be sustainable in the future unless a fairer mechanism for state funded care is employed.

Moorview our supported living scheme continued its recovery from the profound impact of the pandemic with occupancy reaching **100%** and maintained its overall rating of good with the Care Quality Commission.

In July we achieved considerable success with a bid to the National Lottery Heritage Fund. The award of **almost £250,000** was to underpin the work of the My Voice Project, which records the life stories and experiences of Holocaust survivors.

Demand for our community services was **high throughout the year**. This appears to be consistent with the experience of many third sector organisations. We have seen steady growth but increasingly cases are more complex and require more prolonged casework involvement. Undoubtedly, we will see this sustained demand over the coming years, requiring us to consider how we meet the increased needs for complex casework support in the community.

Service delivery in South Manchester was particularly noteworthy with further consolidation of the team. Funding from the **Feinmann Trust** enabled social work services to become more embedded and effective, generating some very positive outcomes for the community south of the city.

Volunteer support and services are greatly valued by the community, however there is much more competition for volunteers, whilst numbers have remained steady, the hours available from individual volunteers have generally decreased, with competing demands and family commitments having an impact. Despite this, our volunteer project delivered an outstanding level of support across a wide geographic footprint.

The impact and outcomes delivered by community services remains impressive and represents an excellent return on investment for the whole community.

In September 2023 we were pleased to appoint **Ian Wait** as our **Director of Finance and IT** This was a key appointment in supporting the organisation to achieve its goals and ensuring we had a robust finance structure, whilst at the same time adding to the skills and experience of the senior management team.

Events in Israel at the beginning of October overshadowed the end of the calendar year. The October 7th terrorist attack caused significant consternation and anxiety within the community and with the vast majority of our service users and staff. At a local level we have remained sensitive to the situation which affects people on many levels and implemented enhanced security measures for the village site, which we continue to maintain.

In December 2023, our Board of Trustees and senior leadership team attended a strategic planning day to consider priorities for the year ahead and for the long-term future of the organisation. The outcome was a document, highlighting the major challenges and potential options. We recognised at this point that the future funding of D2A and complex assessment services was vulnerable to financial cuts. We also acknowledged the shifting political landscape and the potential implications that a general election would have on health and social care policy at both a local and national level.

As a result, we began planning for a reduction in commissioned service delivery. Our aim was to consolidate our residential and nursing services in the main building, closing a number of care households. It was recognised that this would entail a plan to reduce the workforce but with the intention of retaining as many skilled and experienced colleagues as possible. It proved to be the case that we had correctly anticipated the potential funding losses and we received confirmation that both major D2A contracts would end in April/May 2024.

Our forward planning enabled us to mitigate much of the loss of income and to re-configure a number of our services to reflect the changing demand. Information and consultation sessions with our workforce began in February 2024 and continued through until April 2024.

In early September 2023 we identified that a significant financial investment was required to replace our main roof. An in-depth planning and consultation process was undertaken on the project and the work commenced in October 2023 and completed in April 2024. Given the extreme wet weather we have since encountered, it has proved to be a timely and vital investment.

Following on from the strategic planning day in December, our Board endorsed one of the recommendations to undertake a survey of the whole village site in order to understand the potential for future development. A team of consultants were commissioned to develop the site surveys, feasibility studies and architectural designs that could support the charity's mission and ambitions through until 2050. An updated valuation of the site is being undertaken as part of this review, and the amended values will be brought to account in 2024-25.

This has been an exciting phase and whilst we continue to maintain a strong current operational focus, it is important to understand the potential for future service delivery and development.

Traditionally we have held a major fundraising dinner for approx. 500 people every two years, seeking a two-year pledge from attendees. During Covid we took the event online and then subsequently changed the format to a series of smaller, more intimate dinners to be held over a ten-day period. We considered returning to the major event format but chose to remain with the smaller dinners and again they proved to be extremely successful, incurring reduced costs and an increase in the amount raised for the charity.

The organisation has managed a turbulent and challenging year extremely well, ensuring that our focus remains on providing vital services and support to the community in the most sustainable and impactful way.

2024 sees the organisation facing a new set of challenges with continued demographic changes, and demand for different services. We know that the most effective way we can respond to the needs of our community, is through the skills, experience, and knowledge of a well-trained and supported workforce of both paid staff and volunteers.

To underpin our ambitions, we will continue to invest in our amazing volunteers and maintain our commitment to being an employer of choice.

To continue our support of one in seven Jewish homes and play a substantial role in helping the wider community, we will have to continue our focus on collaboration and partnership whilst striving for excellence and prioritising the needs of the vulnerable people we support.



Mark Cunningham
Chief Executive



Bernie Yaffe
Chairman

THE FED
Caring for our Community

FINANCIAL REVIEW | 2023/24

I am pleased to report on The Fed's financial accounts for the year ended 31st March 2024. The Consolidated Statement Of Financial Activities is on **page 49;** these figures are also analysed in a non-statutory format for presentational purposes on **page 29.**

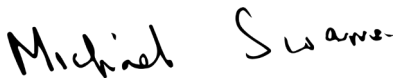
Charitable activities income increased by **£593,000** to **£9,250,000**. The Rowan Tree contract generated almost **£1,500,000** of income in 2023-24, and approximately **£300,000** of income for the provision of Discharge to Assess services was received. Income was also boosted by higher residential and nursing fees.

Expenditure on charitable activities before depreciation increased from **£10,483,000** to **£10,887,000.** Within these figures, total staffing costs went up from **£7,725,000** to **£8,455,000**. We continued to pay the Real Living Wage in 2023-24 and this was increased by **10.1%** from 1/4/23. Staff numbers also increased over the course of the year, from **354** at 1/4/23 to **372** at 31/3/24.

Non-staffing costs also increased, with exceptional cost pressures for on-site refurbishment; the roof to the main building was replaced at a cost of **£892,000.**

Notwithstanding these cost pressures, The Fed's financial performance in 2023-24 has been extremely positive. Trading income exceeded budgetary expectations, trading expenditure was below budget, and we had a particularly strong performance with regard to voluntary income – both donation and legacy income were markedly ahead of budget totals – which exceeded budget expectations by **£641,000.**

This strong performance led to an increase of **£74,000** in our net funds at financial year-end.



Michael Sciama
Treasurer

Vision, Purpose & Values

The objectives of the Charity are restricted specifically to the following:

- Providing for the care, maintenance and medical treatment of people who are Jewish, who are in the opinion of the Board, in need of these services, by reason of their age, sickness, disability or social or economic circumstances.

- Assisting people who are Jewish in the UK, particularly but not exclusively in the area of Greater Manchester, who are in need of such assistance by reason of poverty, hardship, distress, disability, infirmity or old age and generally to relieve and improve their social, mental and physical condition by the provision of social welfare services, education, training, information, advice, rehabilitation and material assistance.

Our Vision

A community where people can live life to the full, feeling safe, valued, and cared for.

Our Purpose

To provide outstanding advice, support, and care services to people of all ages living in the Jewish and local community.

Our Values

- **C** aring: showing kindness, understanding and compassion
- **R** espect: focusing on each person's needs, dignity, and choice
- **E** xcellence: delivering outstanding advice, support, and care
- **W**orking Together: achieving more through partnership and teamwork

Structure, Governance & Management

The Federation of Jewish Services (The Fed) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th January 2023. It is registered as a charity with the Charity Commission.

The current Directors of The Fed are the Board of Trustees, both titles are used on occasions but refer to the same individuals. The Board comprises of eight Trustees.

The Board of Trustees meet regularly (minimum of six times per year) to discuss policy, strategy and review operational performance. The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity and has delegated authority for operational matters including finance and human resources. Additional oversight and support are provided to the Board of Trustees via sub-committees.

The Senior Leadership Team comprises of:

- Chief Executive: Mark Cunningham
- Director of Community Services: Bernie Garner
- Director of Operations: Sheila Heywood-Holt
- Director of Clinical Services: Karen Johnson
- Director of Fundraising & Marketing: Raphi Bloom
- Director of Finance & IT: Ian Wait (from 4th September 2023)

On the 31st March 2024, the Board of Trustees was supported by ten sub-committees.

Current sub-committees include:

- Internal Audit & Risk committee
- Quality Assurance committee
- Finance committee
- Health & Safety committee
- Workforce & HR committee
- Remuneration committee
- Community Services committee
- Fundraising committee
- My Voice committee
- Facilities and Procurement committee

Each sub-committee has at least one Trustee as a member. Frequency of meetings is set by the chair of each committee. A new induction and information pack has been produced for committee members.

Appointment of Trustees

There must be at least six and no more than twelve Trustees. Each Director appointed at the date of the adoption of the current articles holds office until the end of the Board meeting that falls closest in time to the third anniversary of their appointment, at which time they may be re-appointed in accordance with the articles.

Any person who is willing to act as a Director, and is permitted by law to do so, may be appointed to be a Director by a resolution of the Directors, provided that no appointment of a Director may be made which would cause the number of Directors to exceed any number fixed as the maximum number of Directors.

A Trustee who retires after a 3-year term may be reappointed.

Related Parties & Cooperation With Other Organisations

None of the Trustees receive remuneration or other benefit including reimbursement of expenses from their work with the Charity. Any connection between a Trustee or senior manager of the Charity with a service user must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year the Charity received related party donations of £189,455 (2023: £164,160) from the Trustees.

Investment Policy

The Trustees adopt a prudent and responsible approach to investments and look to invest in a broad portfolio of low to medium risk investments that will provide a reasonable annual yield. The Trustees manage the investment portfolio through Close Brothers who have been given a discretionary investment management mandate.

Reserves Policy

The Trustees' aim is to maintain unrestricted liquid reserves at a level to cover any future annual operating deficit. The reserves are needed to meet the working capital requirements of the Charity. The Trustees are confident that at this level they will be able to continue the current activities of the Charity.

The level of reserves held at year end comprising of cash and investments totalled **£2,526,840** of which **£202,457** were restricted for the purposes of future capital projects and other charitable activities (net unrestricted liquid reserves **£2,324,383**).

This policy will be actively reviewed on a regular basis to take account of changes to the future plans of the organisation and perceived risks.

How Our Services Delivered Public Benefit

In 2023/24 our community teams supported an estimated one in seven Jewish households in Greater Manchester and the surrounding areas.

Our Community Services:

- **2,489** (2022: 2,254) requests for help via CAST referral and advice service
- **40,000** (2022: 35,000) volunteering hours
- **512** Volunteers (monthly average)
- **41** (2022: 38) people supported per month who are living with cancer
- **199** (2022: 208) people with a physical disability supported per month
- **25** (2022: 29) people supported per month with learning difficulties
- **3,664** (2022: 4,083) people supported who are living with mental health issues
- **691** (2022: 625) attendances at mental health support groups
- **2,403** (2022: 1,918) visits by children and parents to group activities
- **419** (2022: 631) attendances at Coffee Stops for isolated elderly people
- **1,015** (2022: 883) attendances at Wellbeing Support Groups
- **1,409** shopping sessions undertaken by volunteers
- **897** befriending phone support sessions undertaken by volunteers
- **222** medical visits facilitated by volunteers
- **1,854** (2022: 1,305) individual instances of support per month
- **3,831** in-person befriending sessions undertaken by volunteers
- **30** Holocaust survivors supported
- **10** survivors of domestic abuse supported

Most of our community services are completely free of charge to the recipient with access to the service being based on need rather than the ability to pay. In certain circumstances clients are asked to contribute towards costs or activities. Clients are not refused a service if they cannot pay.

Our Village services:

- Provided care to an average of **130 people** a week.
- **Subsidised** the care costs of an average of **20 people** per week.
- Provided expert **end of life** care.
- Provided a **discharge to assess service** for both the Jewish and wider community.
- Supported over **85 people** living with dementia.
- Provided a base for the local team of **District Nurses & Social Workers**.
- Provided a base and facilities for other Jewish charities including **Chai Cancer Care, Manchester Jewish Representative Council** and **Camp Simcha**.
- Provided support and accommodation to an average of **29 people** in Moorview, our supported living scheme.
- Provided **free mortuary services** to the Jewish community.

The provision of residential and nursing care has a complex funding arrangement facilitated by both the Local Authority and NHS. Where people have been assessed as having the financial means to pay their own care costs, they pay the full cost of their care. Where an individual has less than the capital threshold for statutory funding and there is no family, or the family lack the means to contribute toward the costs, the Charity meets the funding gap between the cost of care and the statutory contract rate.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission. Through the range of services outlined in this report and the outcomes and social value delivered, the Charity can fully demonstrate it is providing public benefit.

Our Workforce

Employment Policy

The Fed is committed to establishing equality of opportunity for all staff and volunteers. We have a diverse workforce and believe in promoting diversity and inclusion in all forms. We have policies in place to ensure we give equal access to new candidates and existing staff in relation to any opportunities that may exist. We are a Disability Confident registered employer.

We aim to be an employer of choice and have approximately 350 paid staff including full and part time staff and bank staff. We engage with our workforce on a regular basis, value their opinions, and receive feedback through a variety of events and surveys. We have a work-based app to share information and distribute regular newsletters.

We recognise the importance of attracting and retaining talented staff to ensure our continued success. We endeavour to offer wages that will enable us to attract, retain and motivate people with the right knowledge, experience, skills, and qualifications. At the same time, we must ensure the viability and long-term sustainability of the organisation and pay wages that are commensurate with care providers in the voluntary sector.

Alongside pay we offer several other key benefits including:

- Health care scheme
- Real Living Wage employer
- Life assurance
- Free uniform
- Free car parking
- Wellbeing support
- Blue Light card discount scheme
- Onsite café discount
- Above average holiday entitlement
- Festive bonus
- Long service awards

Real Living Wage

In April 2022, The Fed became a Real Living Wage (RLW) employer. This required our commitment to the Foundation Living Wage. The Real Living Wage rates are higher because they are based on the costs of living, not just the government minimum.

The motivation to introduce the RLW has been primarily based upon our organisational values but also in recognition of the fact that working in social care is a career that requires great skill, commitment and hard work which should be recognised and celebrated.

We were able to maintain our commitment to the RLW but recognised this would become an increasingly difficult position unless contracts reflected the growing labour costs.

Gender Pay Gap Report 2024

Under new legislation that came into force in **April 2017,** UK employers with **more than 250 employees** are required to publish their gender pay gap in order to show how large the pay gap is between their male and female employees.

The information below shows our median and mean gender pay gap and bonus pay gap based on hourly rates of pay as at the snapshot date of **5 April 2024**, and bonuses paid in the year to **5 April 2024.**

The Fed is proud to demonstrate its **equality, fairness** and **openness** in relation to gender pay.

We are confident that as we continue to monitor and reflect the gender pay gap it will continue to remain at a sustainable level.

The Fed's workforce is made up of significantly **more female** than male staff, at the reporting date we employed **105** men and **275** women.

The Fed believes in being an **inclusive** and **diverse** organisation where everyone has the opportunity to reach their full potential.

Our gender pay gap is as follows:

Our mean gender pay gap is **3.21%** (mean is the average of the hourly rates)

Our median gender pay gap is **0%** (median is the middle value of the range of hour rates)

Modern Slavery & Human Trafficking

The Fed is committed to **acting ethically** and with **integrity** both internally and in our business relationships, and we expect the same high standards from the organisations we work with.

Our ethical values and procurement principles are communicated to our suppliers, and we seek partnerships with organisations that share our values. We will never knowingly support or do business with organisations in any way connected with slavery, human trafficking, or child labour.

Remuneration For Senior staff

The Trustees designate the senior leadership team to run and operate the Charity on a day-to-day basis. The pay of senior staff is referred to the Remuneration Committee and reviewed on an annual basis.

Key management salaries are reviewed by the Chairman, Chief Executive, Treasurer, and a Board member who sits on the HR sub-group, together they make up the Remuneration Committee.

Principal Risks & Uncertainties

A review of our risk management strategy identified that we needed to make our structure and risk register arrangements more robust. This has resulted in training for the senior management and leadership team and the creation of an internal audit and risk committee (IARC).

Individual risk registers have been created for key areas of the organisation reflecting both operational and strategic risks. These are managed and updated on a regular basis by risk owners identified across the services.

The Trustees have a risk management strategy which comprises of:

- A review of the principal risks and uncertainties that the Charity and its subsidiary face
- The establishment of policies, systems, controls, and procedures to mitigate those risks identified in the review, ensuring the risk falls within the Charity's risk appetite.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Charity has identified the following within its organisational risk register:

- Loss of high value contracts in relation to commissioned services
- Impact of U.K economic factors causing increased costs, higher wage demands and rising inflation
- Major fire or serious untoward incident
- Untoward accidents or incident resulting in serious injury
- Reduced voluntary income and increased pressure on fundraising capacity.
- Political and legislative changes affecting the funding and delivery of social care services.
- Reduced availability of skilled workforce due to increased care sector demand and competition with other employment sectors
- Mismanagement of clinical procedures or processes such as medication
- Regulatory compliance failure (CQC, HSE, HMRC, ICO)
- Cyber-attack or data loss/breech or loss of operational systems
- Misappropriation of charity funds through fraudulent acts
- Reputational damage due to serious incident or safeguarding issue

- Further pandemic or major infection/virus
- Reduced income from residential and nursing care occupancy
- Food hygiene failure resulting in major incident

The above risks have been considered from both a departmental and organisational perspective. Significant control measures have been put in place to mitigate the risks and reduce the risk rating for each category of risk. There is clear ownership of the risks and action plans in place. The risk registers are reviewed on a regular basis and subject to scrutiny by the IARC with regular reports back to the Board of Trustees.

Our Services – Delivery, Performance & Achievements

Community Advice & Support Team (CAST)

At the heart of this team is our helpline which provides a contact point for the community and potential service users. The team manages enquiries and referrals for help and support from both the community and statutory services.

Alongside the referral and advice service, we offer extensive social work support to individuals, families and both adults and children. The support may involve formal assessment and care planning and joint work with statutory services. Support is provided by both registered social workers and support workers.

Demand for our social work services has continued at a **high level throughout 2023/2024**

What we said we would achieve in 2023/24	What we achieved
Effective management of demand for services	Composition of CAST team has been maintained in line with demand. Improved triage process implemented
Maintain commitment to advice and referral service	The service was maintained effectively and acted as a positive access route to help and support
Review of software systems and caseload management	Progress made and suitable software identified with plan to install in 2024
Continued development of services in south Manchester	Delivery of services in south Manchester has been effective with positive results for service users
Maintain support to children and young People going through complex care and safeguarding issues	Work was prioritised within existing team capacity and appropriate support and partnership work undertaken

Adult Groups & Activities

Engagement and service delivery through group activities proves to be a cost effective and accessible way for the community to find support and help.

We have continued to provide a range of services including:

- Mental health drop in services
- Chatty Café
- Carers wellbeing sessions
- Carers peer support groups
- Male carers group
- Walk & talk sessions
- Bagels & Banter group

What we said we would achieve in 2023/24	What we achieved
Develop our project-based services to children with additional needs, people with mental health problems and unpaid carers	Additional groups set up which have been a source of support for lonely and isolated individuals and families

Children's Groups & Activities

Service delivery has been consistent throughout the year, and we have been able to provide a full and engaging programme to support children with a diverse range of complex needs, their families and siblings.

Groups have included:

- Mums 'n' Tots Group
- Project Smile Play & Learn Sessions
- Holiday Play Schemes
- Sunday Play Pods

What we said we would achieve in 2023/24	What we achieved
Develop our project-based services to children with additional needs, people with mental health problems and unpaid carers	Additional groups set up which have been a source of support for lonely and isolated individuals and families
Explore opportunities for core funding for services	A number of smaller bids and grants were successful. *Holiday Activities and Food programme* (HAF) funding secured for holiday activities for children
Review of children's centre and group activity	Review undertaken and minor changes implemented - further review planned
Explore potential for 'forest/nature hub' resource for use with groups	Funding secured and development of resource commenced

Volunteer Services

Our volunteer teams play a huge role in supporting our vision and purpose. The service is well established with a robust and experienced team of volunteer coordinators supported by a manager.

The project was awarded the **Queen's Award for Voluntary Service in 2016.**

Fundamentally the project supports vulnerable, isolated, and lonely members of the community. Initiatives include a young volunteer 'Next Gen' scheme, and an information service designed to share updates on health-related issues. All our volunteers are DBS checked and undergo induction and training, particularly in relation to confidentiality, safeguarding and health and safety. The service has approximately **560** registered volunteers and delivers **40,000 hours** of support per annum.

What we said we would achieve in 2023/24	What we achieved
Recruit new project manager and respond to changes in existing workforce	New manager recruited and deputy manager appointed. New team structure established
Maintain recruitment and training of volunteers to ensure sufficient capacity to meet demand	Despite the competing demands for volunteers within the community, recruitment has been positive and in line with targets
Develop the Next Gen scheme for young volunteering opportunities	The introduction of the Bar/Bat Mitzvah(BBM) programme has proved very successful and extremely popular. App development to support this activity hasn't progressed and is under review

My Voice Project

The Fed's My Voice Project supports Holocaust survivors and refugees in recording their life stories and to transcribe and edit these into individual books. The project has 50 specially trained volunteers who provide practical help and support with the process. The books provide a legacy for both the storyteller, their family, and the wider community.

In **2021** the project was awarded the **Queen's Award for Voluntary Service.**

In 2023 the project secured significant funding from the Heritage Lottery fund of approx **£250,000** to develop and expand its work.

The project has now expanded to offer a service to survivors based in the Greater London area.

What we said we would achieve in 2023/24	What we achieved
Review management of the project	Manager appointed to focus on development of project Book production processes improved
Develop the My Voice Project to reflect potential legacy plans and funding	38 books completed. Clear plan in place to support development of the work underpinned by Heritage Lottery funding
Develop and refine the My Voice Project offer Explore the potential for additional lottery funding and pilot project in London	Significant partnerships developed Pilot project in London commenced and delivering in line with main project. Supported by funding from Yad Vashem
Maintain recruitment and training of volunteers to ensure sufficient capacity to meet demand	Numbers of volunteers maintained. Waiting lists proactively managed and kept to acceptable level

Moorview Supported Living Scheme

Moorview House is part of our Village services and provides 31 apartments and studio apartments for people who want to live independently on the Village site.

The scheme has a range of apartments - one beds and studios - available for rent. Support and scheme management is provided as part of the rent and additional care services can be purchased in line with people's individual needs. Demand has returned to pre-pandemic levels and a waiting list is now in operation.

What we said we would achieve in 2023/24	What we achieved
Maintain Good CQC rating for care at home services and aspire to achieve outstanding rating	CQC rating of Good maintained. Awaiting re-inspection
Increased marketing of Moorview scheme to improve occupancy with a target of 100% by July 2023	Occupancy target achieved with void periods kept to a minimum
Review of workforce, skills and needs in relation to changing demands	Focus on staff training led by Registered Manager. Updated workforce plan in place
Increased focus on quality and customer care	Customer satisfaction surveys very high and reduction in complaints. Audits show high level of cleanliness and compliance
Increased focus on person centred approach and increased social and well-being activities	Additional training and clear management leadership has had a positive impact on the culture and outcomes delivered by the scheme

Residential & Nursing Care

The Fed provides a range of residential and nursing care beds across several different households. **This care includes:**

- Residential care
- Residential dementia care
- Respite care
- Nursing and end of life care
- Nursing dementia care

Heathlands is registered with the **Care Quality Commission (CQC)** and is rated overall as **Good.**

In total we have **167** available beds. Occupancy levels were affected by the pandemic but have now returned to close to their previous levels. Demand has changed with the age on admission now **significantly higher** and length of **stay shortened**. People come into our care with much more complex conditions and reduced mobility. Many individuals have more than one health condition and some form of dementia is a common characteristic.

The funding and provision of residential and nursing care remains a complex area which is subject to a wide range of market forces. We have focused on maintaining the quality of care and staffing levels, investing in the activities and environment in which we care for people and focusing on safety and wellbeing.

What we said we would achieve in 2023/24	What we achieved
Review current fees and criteria for charitable funding	We reviewed our fees and increased these by 8%. Our criteria for charitable funding reviewed
Review our Village care services in line with changing demands	We made a decision to reduce the number of residential care beds in line with changing demands and consolidate our services into one building. Operationally working towards 108 beds. Moving Oakwood onto Beach House so we could flex these beds to be either nursing dementia or residential dementia and having all our dementia care provision on the ground floor in the main building. We decided to utilise Wolfson area for both nursing and residential so we would have more high need residential beds in line with changing demands
Continue our journey toward Outstanding CQC rating	We introduced Carevision to improve the quality of care and documentation. Improved audit processes with new tools being available on Carevision. New training introduced to empower staff
Focus on customer journey and quality, particularly at admission stage. Improve communication with customers particularly relatives	New admission protocols introduced with customer focused approach from Admissions Manager with follow up visits to ensure quality maintained and customer satisfaction with both resident and family
Improve budget control and workforce costs and reduce agency usage	We improved our recruitment and retention which in turn impacted on budget control as we were able to make a significant headway into reducing agency costs. We recruited more staff on sponsorship which in turn led to less staff turnover
Explore household staffing models to reduce demarcation of job roles and improve flexibility of workforce.	The adoption of blended roles has proved difficult due to the workforce re-structure but will be reviewed

What we said we would achieve in 2023/24	What we achieved
Implementation of Carevision electronic care planning	We implemented Carevision successfully and this is working very well. Staff have more time to spend with residents as opposed to sitting at computers inputting information
Identify potential supplier of electronic medication management system (EMAR)	We did not achieve this in 2023/24 but have now identified a new pharmacist who is able to support EMAR and already works with Carevision. The aim is to change pharmacy supplier and implement EMAR system by June/July 2024
Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life	We continue to have a robust Activities Team who deliver activities that enhance and celebrate Jewish life. The team work now have staff allocated to work on designated households so that activities can continue across site outside of the centre. We purchased an interactive table that is portable and is used in all areas
Ensure high levels of occupancy within care households	Over the year our occupancy has been healthy ranging from **92% to 97%** with predominantly more private paying customers
Further develop our person-centred focus on care services	We introduced more interactive training for staff that focuses more on person centred care with reflections introduced onto the evaluation forms. We are making more direct observations on households to establish change in practice
Development of nursing associate roles	We enrolled two nurse associates, one qualified in 2023 and the second one qualifies in May 2024. This has been most beneficial as both nurse associates can step in and cover a nursing household

Discharge to Assess (D2A) Service

This has been a partnership with Bury Council and the now integrated entity of Bury Integrated Care Partnership to deliver a care service that supports people to be discharged from hospital (D2A) once medically optimised. Based in Eventhall House on our village site, the service admitted patients from a variety of local hospitals to a dedicated care household providing up to 29 beds.

The scheme was reduced from 29 to 8 beds in April 2023 due to funding constraints. This reduction in commissioned beds was anticipated and appropriate steps were taken to mitigate the loss of income.

At the same time a new initiative providing D2A services to people with complex dementia needs was established. This 15-bed household with a skilled and high staffing level was a joint initiative with Bury and Bolton councils and proved to be highly successful in supporting the wider community and delivering a healthy income stream for the Charity.

What we said we would achieve in 2023/24	What we achieved
Deliver complex dementia care assessment facility	We secured a joint contract for one year with Bolton and Bury. This worked extremely well and achieved the results we were expecting this model to deliver. The discharge to assess (D2A) team for Bury were located on site and this made it a seamless service. It supported the hospitals with discharges as this was the only facility in the area providing D2A for complex dementia care. This contract ended on **31st March 2024**
Deliver standard D2A beds on a reduced basis	We provided Bury with **8** general D2A beds which were located within our general nursing area This contract ended on **31st March 2024**
Re-evaluate our D2A services and explore potential for complex dementia care assessment services	Following a review and discussion at Board level it was felt that an ongoing commitment to deliver this service at a lower contract price was not viable or compatible with strategic plans
Maintain our partnership work with local councils and the NHS.	We maintained close contacts with both Bolton and Bury council/commissioners and established good working partnerships

Our Operational Support Services & Infrastructure – Delivery, Performance & Achievements

People and Workforce

Our workforce has experienced a great deal of change as we have reorganised a number of areas of service delivery. Our focus has remained on trying to deliver a wellbeing approach with increased support for people's mental health and additional recognition for the valuable work undertaken.

We have sought to recruit against our organisational values and maintained the Real Living Wage to support recruitment and retention. Our initiatives are led by an HR manager and a training and development manager who between them lead a small but very effective team.

Our overseas nurse recruitment programme remains positive and still provides a good source of well trained and committed staff who share our value-based approach.

Our commitment to the training and development of our workforce continues. This is a significant investment in ensuring we have the skills and experience on site to deliver much needed services. The training team plays a crucial role in ensuring all our staff complete a thorough induction and complete their mandatory training.

What we said we would achieve in 2023/24	What we achieved
Maintain focus on training and development particularly in relation to quality standards	A review was undertaken of the training requirements of regulated care, hospitality, and community services. The induction programme was tailored to meet the changing recruitment landscape
Improve and sustain the health and well-being of our workforce and volunteers	Marketed Fed staff perks such as health insurance, Blue Light cards, EAP, staff awards and wellbeing. Staff wellbeing walk abouts and wellbeing discussions via HR
Maintain provision of the Real Living Wage as part of wage structure. Achieve the Greater Manchester Good Employer kitemark	The RLW achievements of 2023 were a strong statement for our charity. The funding of the ongoing RLW scale remains a challenge. The GM kitemark was not achieved

What we said we would achieve in 2023/24	What we achieved
Enable managers to be effective and supportive leaders of their teams. Greater emphasis on accountability, responsibility, and values	Peer support network via training and development. Review of 'The Fed Manager' skills and qualifications ongoing as part of a review of workforce. National Minimum Data Set updated and Fed training database updated for all staff re the training records. Robust HR support to manage poor standards of care and embed the values expected from The Fed workforce
Improve employee recruitment, retention, and sickness levels. Improve onboarding process	Our onboarding processes were improved this year. There was a clearer focus and line of accountability for the onboarding in HR. This work was led jointly by HR and Training. We decided to utilise Wolfson area for both nursing and residential so we would have more high need residential beds in line with changing demands
Introduce more effective digital solutions to manage and support our staff and services	HR and Training have worked with the new payroll system (Staffology) to utilise its HR support functions
Utilise overseas recruitment where required to support service delivery	The reorganisation of the workforce has meant a reduction in this area and overseas recruitment has not been a priority
Ensure that the mandatory training needs of the organisation and CQC registration are being met and support our workforce to achieve more through training and development	A review of all mandatory training was undertaken and informed the training programme for 23-24. The training team piloted bespoke training courses for specific needs in each household to meet the changing needs of people being supported in the care village. CQC compliance reviews were undertaken by our training provider
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	HR / Training workforce meetings implemented this year. HR led review of workforce and change of business model

Finance & IT

Finance

The Fed budget required significant amendment in-year, and budget monitoring was therefore difficult at times. The team performed exceptionally well in maintaining strong financial control throughout the year despite these challenges.

The new structure offered by the audit and risk committee and development of the existing finance committee provided an important step forward in managing and understanding our exposure to risk and developing our plans.

The finance team played a vital role in supporting areas of the business to better understand and manage their budgets more proactively.

What we said we would achieve in 2023/24	What we achieved
Review of offsite payroll system and succession plan for payroll due to retirement	New payroll system (Staffology) rolled out & fully implemented
Close monitoring of cash flow and financial risks. Timely insight to budget variances and support to manage	Cash position monitored throughout 23-24, strong position maintained. Budget monitors reporting variances provided for Finance Committee & Board
Provide greater understanding of unit costs in key areas	Partial review of unit costs eg examined components of staffing cost - but limited use in reviewing/managing spend in 23-24
Development of audit and risk committee and finance sub-committee structures	Internal Audit & Risk, and Finance sub-committees established & supported
Review insurance cover Renegotiation of utility contracts	Comprehensive insurance cover in place. Utility contracts in place until Sep 2025 – contract agreed for procurement from 1/10/25, hedging price variability and delivering savings
Review of finance team structure and recruitment of Director of Finance & IT	Team fully staffed - Director recruited (Sep 2023)
Reduce waste, seek efficiencies, and empower budget holders to manage proactively	(Ongoing) Review commenced on procurement, along with improving reporting to better support financial management
Develop and improve the auditing and management of risks at a Governance level	Internal Audit & Risk Committee established
Ensure we remain compliant in terms of charity law, legislation, and processes	Compliance reviewed as part of risk management

IT

The management of IT and our infrastructure remained an area of focus.

Responsibility for IT was transferred from the Director of Operations to the Director of Finance following the new appointment.

We maintained our existing server and end user support through the transition to minimise potential risks, this has helped reduce concerns over data security and resilience.

What we said we would achieve in 2023/24	What we achieved
Utilise additional expertise to formulate IT strategy and implement review findings	Developed IT procurement checklist and exploring longer-term IT strategy for The Fed
Develop our digital plans and infrastructure	See above. Working with contractor to assess future IT strategy/direction
Maintain our IT infrastructure ensuring it remains secure and responsive to operational needs	Key IT upgrades (eg Smoothwall system) implemented

Further analysis of the Charity's Charitable Activities (Operations) is as set out below for the year ended **31 March 2024**.

	31 March 2024 - £	31 March 2023 - £
Charitable Income & Expenditure		
Charitable Activities Income	9,250,008	8,657,714
Charitable Expenditure Before Depreciation	(10,887,259)	(10,483,241)
Operating Charitable Loss Before Donations	**(1,637,251)**	**(1,825,527)**
Other Operational Expenditure		
Depreciation	(36,462)	(33,185)
Total Other Operational Expenditure	**(36,462)**	**(33,185)**
Net Operating Loss Before Donations & Other Income	**(1,673,713)**	**(1,858,712)**
Net Income From Donations & Investments		
Donations & Legacies	2,858,670	2,366,667
Fundraising Expenditure	(439,671)	(493,941)
Commercial Trading Income	326,131	286,055
Commercial Trading Expenditure	(264,177)	(217,356)
Investment Income	34,689	31,147
Total Net Income From Donations & Investments	**2,515,642**	**1,972,572**
Net Operating Surplus/(Loss)	**841,929**	**113,860**

Charity's Charitable Activities (Operations) Continued

	31 March 2024 - £	31 March 2023 - £
Net Unrealised Gains On Investments	**76,820**	**(72,431)**
Realised Gains On Investments	(42,832)	2,111
Capital Project Donations	90,000	45,500
Capital Refurbishments	(891,588)	(113,425)
Total Capital Movements	**(767,600)**	**(65,814)**
Net Movements In Funds	**74,329**	**(24,385)**

Fundraising & Marketing

Our Fundraising and Marketing Team has demonstrated amazing performance over the financial year exceeding the targets set, even allowing for the excellent legacy performance, overall fundraising performed extremely well.

The Dinners With A Difference (DWAD) were a huge success eclipsing the money raised in 2022. The small dinner format has served us well with significantly lower costs and greater levels of engagement.

Having the DWAD in March has allowed us to plan our canvassing approaches over the next year in an even more strategic way.

Our applications to funders and trusts have been very successful and proved to be a vital source of income to a number of key projects.

Progress has been made in ensuring continued emphasis on legacy giving and achieving future targets.

The ongoing delivery of events and adrenaline fundraisers remains an important part of our voluntary income alongside the canvassing of key donors and management of donor and trust fund relationships. Our traditional calendar of appeals around key festivals has continued.

Fundraising

What we said we would achieve in 2023/24	What we achieved
Deliver series of successful fundraising dinners and events	We delivered a significant number of successful events including joint events with Foundation 92 and the Mustard Tree

What we said we would achieve in 2023/24	What we achieved
Continue to innovate and find different ways to engage and maintain voluntary income	We reached different audiences by partnering with charities outside of our community. We expanded our challenge events to reach different audiences, and we launched a marketing campaign to remind people that their local community is a priority. Our trust and foundation work was also very successful and contributed key funding to the organisation
Continued emphasis on legacy giving	We established new partnerships with local solicitors who will provide free or discounted will services to clients wishing to leave a legacy to The Fed and we worked with solicitors who had discretionary powers to increase legacies that had been left to The Fed
Delivery of the Bar and Bat Mitzvah programme	We held a successful graduation event for the 2023 cohort and have a full cohort for the 2024 year.
To meet the increased fundraising targets that have been set	We achieved record voluntary income of £3 million for 23/24
To bring new young donors and leaders on board	We engaged with more young donors in 23/24 and brought more of them on as donors. We brought many younger donors to our challenge events and the Dinners With A Difference. The Fed has now incorporated the Big Birthday Appeal into its fundraising brand

Marketing & Communications

What we said we would achieve in 2023/24	What we achieved
Develop new website for My Voice Project	This has been launched and is vibrant, engaging, and interactive and is used to sell the MV books as well
Support communication across teams, provide support to the marketing and recruitment needs of specific teams	This was delivered through revamped recruitment adverts on social media and the production of newsletters and internal communications

Operational Services

The area of operational services covers a number of departments and responsibilities:

- Catering & Hospitality
- Customer Services
- Facilities Management Services (FMS) - Porters, Laundry and Housekeeping
- Maintenance Team
- Health & Safety
- Building projects, refurbishment, and capital expenditure

Our support services have been outstanding over the year and have been extremely responsive and represent excellent value for money. The combination of in-house and external contractors remains our best solution for managing the site.

Despite the challenges we have maintained our Health & Safety commitment with significant long-term work completed this financial year, including fire protection measures, door closures and redecoration of communal areas.

Supplier contracts will continue to be monitored to ensure best value and quality.

Catering

What we said we would achieve in 2023/24	What we achieved
Explore cost savings in relation to contracts and suppliers	A number of expensive contracts were discontinued and reduced prices sourced for a range of food items resulting in significant savings
Deliver high quality food and service within budget	The catering team worked hard to stay within budget and to make further savings whilst maintaining quality
Reduce waste in catering and continue to develop the food options for residents and tenants	The food ordering system has been rigorously monitored and feedback sought on menus
Increased focus on quality and customer service	Daily team briefings at lunch and teatime have focused on portion size and presentation, alongside this staff are better informed of allergen information. This has helped us to deliver a more focused customer experience

What we said we would achieve in 2023/24	What we achieved
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	A number of posts have been taken out of the structure and greater flexibility of roles employed

FMS & Customer Services

What we said we would achieve in 2023/24	What we achieved
Explore cost savings in relation to contracts and suppliers	Re-negotiated waste contract. Window cleaning contract reduced. Cleaning materials sourced at lower price
Support changes in management of customer services team	The in-house customer service team have reacted well with security issues on site and worked with the security company. New back gates have been installed to the rear of the building
Continue to invest in the laundry equipment insuring we get the most economical machines for the job	We purchased two new laundry machines, that run more efficiently than the older ones they replaced. We have also moved over to a different supplier for all laundry detergents
Reduce laundry service complaints	Complaints have reduced, but there is still room for improvement. Constant training with care staff is being undertaken to reduce the risk of damage or loss of belongings

Buildings & Maintenance

What we said we would achieve in 2023/24	What we achieved
Support the completion of essential works and maintenance	The essential works programme was maintained within budget
Replacement of main roof and management of contract	This project took longer than anticipated due to the weather. We completed the work coming £70k under budget. Within the works we replaced all the facia boards to the bays on Moorview. Recovered three stairwells and added guard rails to two of the stairwells. Both lift motor rooms were also re roofed
Replacement of windows and flooring in key areas	The flooring was not completed in this financial year as the roof took priority

What we said we would achieve in 2023/24	What we achieved
Improve our Wi-Fi infrastructure and phone systems	The Wi-Fi infrastructure has been improved, and the site now has full coverage. The phone system still requires review
Refurbishment of key living spaces within the Village	Due to budget constraints and competing demands work was not initiated.
Expansion of CCTV system Improved security	Most of the site is now covered with CCTV. New gates fitted at the back of the main building with keycode entry for staff and visitors to site
Replacement and upgrade of furniture in shared communal areas	This has been completed in some key areas
Completion of Forest hub project	This is work in progress
Explore options to reduce utility costs	We implemented voltage optimisation to reduce the energy output of the main building. This is saving us money on a monthly basis. We have installed PIR lighting in all storerooms and sluice rooms. The site now has LED lighting in most areas
Explore cost savings in relation to contracts and suppliers	We undertook best value reviews for all key areas of expenditure

Health & Safety

What we said we would achieve in 2023/24	What we achieved
Maintain H&S compliance and fire safety compliance Maintain hygiene and quality standards Maintain food hygiene standards	The doors around site are 90% complete but this is ongoing work and will continue to be constantly monitored. The fire risk assessment for site has been completed and we are working through it. Catering hygiene audits are undertaken daily across site and points raised dealt with. We have maintained 5* food safety certificate

What we said we would achieve in 2023/24	What we achieved
Ensure we meet health and safety standards and reinforce individual responsibility	We have a team of health and safety champions that work in each area and meet on a regular basis
Ensure we remain compliant in terms of contracts, legislation, and processes	We have a designated health and safety manager that ensures we remain compliant in terms of contracts and legislation
Undertake additional fire door works	Work is ongoing across site
Develop business continuity plan so that team leaders and managers own their own area and develop the plan	Work has commenced and is ongoing

Our Strategic Priorities

Our purpose to provide outstanding advice, support, and care services to people living in the Jewish and local community remains unchanged.

We believe that our services must remain agile and for them to adapt and change in line with the needs of our community and beneficiaries, whilst considering the significant and growing financial pressures.

Our priorities:

- To be the social care provider and volunteer organisation of choice, renowned for quality, innovation, compassion, and care
- To generate the greatest possible impact for the community from our available resources
- To collaborate with the local community and key partners to develop the services needed for the future
- To ensure our services are sustainable, essential, effective, and financially strong
- To celebrate our identity as a Jewish social care provider and the heritage of the people we support
- To ensure a high level of awareness andunderstanding of the services, care and support we provide
- To aim to be the employer of choice for talented people who share our values and have the skills to deliver our ambitions

What underpins our Strategy

Our purpose to provide outstanding advice, support, and care services to people living in the Jewish and local community remains unchanged.

We believe that our services must remain agile and for them to adapt and change in line with the needs of our community and beneficiaries, whilst considering the significant and growing financial pressures.

Caring

- Treating people with compassion, kindness, dignity, and respect
- Improving the quality of our services and customer care

Safe

- Ensuring all our service users, employees, visitors, and volunteers are protected from abuse and avoidable harm
- Enhancing our systems of safe work and ensuring we are safe and compliant

Responsive

- Organising services so that they meet the existing and changing needs of the people we support and care for
- Ensuring our services put the individual first and at the centre of what we do

Effective

- Ensuring that people's care and support makes a positive difference to their lives and promotes choice
- Reviewing the services we provide to ensure that we make best use of our resources and achieve the best outcomes for service users and our workforce

Well - led

- Ensuring that the leadership, management, and governance of the organisation is robust and promotes the delivery of high-quality care and supports learning and innovation

- Ensuring that we have the best possible workforce with the right values, skills, and knowledge
- Ensuring all our service users, employees, visitors, and volunteers are protected from abuse and avoidable harm
- Ensuring that our finance and fundraising strategies are clear and support our sustainability and ambitions

Our Year Ahead - Priorities for 2024/2025

Central to all of our future plans is the need to be the employer of choice and to recruit and retain talent. Much will depend upon the level of services and the corresponding workforce that can be sustained through our income for the year ahead.

If we seek to reduce the workforce, it will require significant work from a HR perspective and in many cases a review of job descriptions, roles and pay bands. We will need to explore how we adapt to roles that are more generic and that require blended skills and responsibilities.

A review of HR and training services, staffing and benefits will also be a key component of our plans.

CAST remains as the outstanding front door to most of our services. The investment in qualified social workers and skilled community, family support and group workers is well justified.

We will continue to prioritise awareness of the services on offer and partnership work with schools and statutory organisations remains a key focus. The implementation of a new casework software system continues to be a priority.

Maintaining support to children and young people going through complex care and safeguarding issues is a growing area of demand alongside our traditional work with older members of the community.

Managing capacity is a key issue which has been typified by increased complexity of cases, requiring more intensive and prolonged involvement and greater focus on advocacy. South Manchester service delivery remains a key priority.

Our Volunteer Services Team plays a huge role in supporting our vision and purpose. The service is well established, but we have seen some significant changes in personnel. We have been able to bring onboard some excellent new staff and there is renewed vigour and direction within the team. Maintaining recruitment and training of volunteers to ensure there is sufficient capacity to meet demand is a big challenge. Continued focus on the Next Generation Project and other schemes within the service remain a priority.

The Moorview scheme is aiming for an Outstanding rating at its next full inspection. A number of personnel changes are anticipated within the team and there is renewed focus on ensuring that all services are funded or paid for. Managing the tenants and occupancy is a complex task, minimising voids within the scheme and ensuring appropriate placements are key priorities.

With a new Director of Finance & IT in role, it creates the capacity for us to manage some significant changes and create a robust platform for service delivery and the changes we need to make. Developing our digital plans, infrastructure and a clear IT strategy is a priority.

Our new payroll system "Staffology" has just been introduced and we hope to maximise its use over the coming months and extend its usage to HR. We are exploring more efficient ways to manage workforce issues across the organisation.

The aim is to support the operational decision-making processes required over the coming months through to the new financial year and provide a timely support service to the senior leadership team and key managers to support budget control and effective use of resources.

Reducing waste, seeking efficiencies, and empowering budget holders to manage proactively are key targets.

The new financial year should see the completion of our major roof works. Alongside this we will also complete the forest play area and begin the refurbishment of a number of key areas funded by specific donations, including dining rooms on Wolfson and Hamburger households.

There will be continued emphasis on security but again most of the intended work will be supported by the Community Security Trust (CST).

Aligning our service delivery with both the commissioning intentions of the NHS/ICB and the needs of the community and with one eye on our future is not straightforward. A number of options will require the movement of households and residents and staffing resources all of which will require careful management to avoid potential risks and upset.

Amongst all of the competing demands and changes there are significant opportunities to develop and enhance the quality of the care we provide and ensure that services can be delivered in a sustainable way.

Community Services & Groups (CAST)

- Ensure effective management of demand and services
- Implementation of new software and caseload management system
- Continued development of casework support in south Manchester
- Maintain OFSTED registration
- Maintain support to children and young people going through complex care and safeguarding issues

- Identify and respond to opportunities for core funding
- Identify potential areas of unmet need in relation to young carers, unpaid carers and people with mental health issues
- Ensure clear measurement of impact, output and social value of services
- Review demand for specific groups
- Develop forest nature hub resource
- Maintain existing income streams for groups

Volunteer Services & My Voice Project

- Review of service delivery and skillset within team
- Review impact of Next Generation Project
- Maintain recruitment and training of volunteers to meet demand
- Explore new volunteer led initiatives
- Identify potential core funding opportunities
- Ensure clear measurement of impact, output and social value of services
- Ongoing development of the My Voice Project to reflect potential legacy plans and funding
- Strategic review of Heritage Lottery funding
- Improve story and book production process
- Develop partnerships to utilise completed books

Moorview Supported Living Scheme

- Maintain Good CQC rating and aspire to achieve Outstanding
- Maintain occupancy with target of 100% and minimal void periods
- Review of tenancy agreement structure and compliance
- Increased focus on quality and customer service

Residential & Nursing Care

- Ongoing review of our Village care services in line with changing demands
- Undertake further analysis, review, and potential re-organisation of workforce in response to any changing business demands
- Maintain Good rating, achieve Good rating in Safe. Continue our journey toward Outstanding CQC rating

- Focus on customer journey and quality, particularly at admission stage
- Improve budget control and reduce workforce costs
- Explore household staffing models to reduce demarcation of job roles and improve flexibility of workforce
- Implementation of electronic medication management system (EMAR)
- Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life
- Ensure high levels of occupancy within care households. Target of 95% of available beds
- Ensure greater compliance with mandatory training and development
- Further develop our person-centred focus on care services
- Develop key performance indicators for team managers
- Develop a strategy to reduce falls across all households

People & Workforce

- Improve employee recruitment, retention, and sickness levels
- Improve our onboarding process
- Support our workforce to achieve more through training and development
- Ensure the mandatory training needs of the organisation are being met
- Support the analysis, review and potential reorganisation of the workforce in response to changing business demands
- Improve and sustain the health and well-being of our workforce and volunteers
- Introduce more effective digital solutions to manage and support our staff and services
- Enable managers to be effective and supportive leaders of their teams

Finance & IT

- Close monitoring of cash flow and financial risks
- Monitoring and renegotiation of utility contracts
- Embed and maximise use of staffology by workforce
- Provide a timely support service to the senior leadership team and key managers to assist in budget control and effective use of resources
- Provide greater understanding of unit costs in key areas
- Ensure we remain compliant in terms of charity law, legislation, and processes

- Maintain our IT infrastructure ensuring it remains secure and responsive to operational needs
- Develop our digital plans and infrastructure
- Utilise additional expertise to formulate IT strategy and implement review findings
- Review current managed IT support contract
- Support the management and security of information in line with GDPR
- Explore options regarding the upgrading of Wi-Fi and telecommunications

Fundraising & Marketing

- Development of a clear fundraising strategy document that will support the organisation's ambitions
- To meet the increased fundraising targets
- Continue to innovate and find different ways to engage and maintain voluntary income
- Review of legacy giving and development of strategy to ensure future pipeline of funds
- Continue to build on our fundraising and engagement strategy with donors
- Continued focus on trust and funding bid applications
- Maintaining our profile as a local Jewish Charity, supporting one in seven Jewish Homes
- Develop relationships with key grant making trusts and foundations
- Support continued awareness of the organisation's vision, purpose, and services
- Assist with the marketing of key services, workforce and volunteer recruitment and communication
- Development of a marketing and communication plan for the year ahead
- Utilise our marketing skills to support admissions and maintain occupancy
- Undertake a website review
- Support the recruitment of new Trustees, sub-committee members and volunteers

Operational Services

- Completion of major roof refurbishment
- Explore cost savings in relation to contracts and suppliers
- Deliver high quality food and service within budget

- Continued focus on quality and customer service
- Support the completion of essential works and maintenance
- Maintain site security and high level of proactive customer service
- Reduce laundry service complaints
- Sustain a high standard of maintenance and health and safety
- Replacement of windows and flooring in key areas
- Replacement and upgrade of furniture in shared communal areas
- Maintain quality of operational services and support
- Refurbishment of a number of key living spaces within the Village
- Creation of woodland play and learning space
- Contribute and support the plans for the strategic development of the Village site

Standards, Quality & Safety

- Ensure we meet health and safety standards and reinforce individual responsibility
- Work towards a CQC rating of Outstanding for all registered services
- Maintain our OFSTED registration, quality rating and 5* food hygiene rating
- Ensure people are aware of The Fed's policies and procedures and these are fit for purpose
- Ensure all our services are safe for service users, volunteers, and our workforce
- Ensure we remain compliant in terms of employment law, legislation, and processes
- Introduce more effective digital solutions to manage and support our staff and services
- Enable managers to be effective and supportive leaders of their teams
- Ensure we remain compliant in terms of charity law, legislation, and processes

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of the Federation of Jewish Services for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure Of Information To Auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as the Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The auditors, Royce Peeling Green Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 06/11/2024

and signed on their behalf by:



Bernie Yaffe

Chairman

INDEPENDENT AUDITOR'S REPORT

To Members & Trustees of The Federation of Jewish Services

Opinion

We have audited the financial statements of Federation of Jewish Services (the 'charitable company') and its subsidiaries ('the group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating To Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion On Other Matters Prescribed By The Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report, and the Financial Review prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Financial Review and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters On Which We Are Required To Report By Exception

In light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities Of Trustees

As explained more fully in the trustees responsibilities statement set out on pages 43-44, the Trustees (who are also Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have not realistic alternative but to do so.

Auditor's Responsibilities For The Audit Of The Financial Statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below:

At the planning stage if the audit we gain an understanding of the laws and regulations which apply to the group and how management seek to comply with them. This helps us to make appropriate risk assessments.

We assess the risk of material misstatement in the financial statements including as a result of fraud and undertaken procedures including:

I. Review of controls set in place by management
II. Enquiry of management as to whether they consider fraud or other irregularities may have occurred or where such opportunity exist
III. Challenge of management assumptions with regard to accounting estimates
IV. Identification and testing of journal entries, particularly those which may appear to be unusual by size of nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities.** This description forms part of our auditor's report.

Use of our report

This report is made solely for the charitable company's members, as a body, and in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report or the opinions we have formed.

Martin Chatten (Senior Statutory Auditor)
for and on behalf of Royce Peeling Green Limited
Chartered Accountants and Statutory Auditor

Royce Peeling Green Limited
20 November 2024

The Copper Room
Deva City Office Park
Trinity Way
Manchester, M3 7BG

Royce Peeling Green Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF GROUP FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)

For The Year Ended 31 March 2024

	Note	Unrestricted Funds 2024 - £	Restricted Funds 2024 - £	Total Funds 2024 -£	Total Funds 2023 - £
Income:					
Voluntary Income	4	2,572,829	375,841	2,948,670	2,412,167
Income From Charitable Activities	5				
Community Care		343,352		343,352	281,277
Residential & Nursing Services		8,125,046		8,125,046	7,766,044
Independent Living & Supporting People		781,610		781,610	610,443
Income From Other Trading Activities					
Commercial Trading Operations		326,131		326,131	286,055
Investment Income	6	34,689		34,689	31,147
TOTAL INCOME		**12,183,657**	**375,841**	**12,559,498**	**11,387,113**
Expenditure On:					
Cost of Raising Funds					
Fundraising Team		(439,671)		(439,671)	(493,941)
Commercial Trading Operations		(264,177)		(264,177)	(217,356)
		(703,848)		**(703,848)**	**(711,297)**
Charitable Activities	7				
Community Care		(542,403)	(346,085)	(888,488)	(748,513)
Residential & Nursing Services		(9,522,329)		(9,522,329)	(9,287,898)
Independent Living & Supporting People		(476,442)		(476,442)	(446,830)
		(10,541,174)	**(346,085)**	**(10,887,259)**	**(10,483,241)**
Other Expenditure					
Refurbishments		(891,558)		(891,558)	(113,425)
Depreciation		(36,462)		(36,462)	(33,185)
TOTAL EXPENDITURE		**(12,173,042)**	**(346,085)**	**(12,519,127)**	**(11,341,148)**
Other Recognised Gains & Losses					
Revaluation Of Investments		76,820		76,820	(72,431)
Profit On Disposal Of Assets		(42,832)		(42,832)	2,111
		33,988		**33,988**	**(70,320)**
Net income/(Expenditure) & Net Movement in Funds For The Year		**44,603**	**29,756**	**74,359**	**(24,385)**
Total Funds Brought Forward		12,667,304	172,701	12,840,005	12,864,390
Total Funds Carried Forward		**12,711,907**	**202,457**	**12,914,364**	**12,840,005**

The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEETS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Group 2024 - £	Group 2023 - £	Charity 2024 - £	Charity 2023 - £
Fixed Assets					
Tangible Assets	13	10,642,971	10,593,697	9,192,972	9,143,697
Investments	14/15	1,021,315	958,393	1,021,315	958,393
Total Fixed Assets		**11,664,286**	**11,552,090**	**10,214,287**	**10,102,090**
Current Assets					
Stock	16	30,925	30,307	30,925	30,307
Debtors	17	615,604	586,321	776,618	624,499
Cash At Bank & In Hand		1,505,525	1,362,626	1,273,159	1,258,539
Total Current Assets		**2,152,054**	**1,979,254**	**2,075,702**	**1,913,345**
Liabilities					
Creditors Falling Due Within One Year	18	(901,976)	(691,339)	(895,289)	(685,569)
Net Current Assets		1,250,078	1,287,915	1,180,413	1,227,776
Total Assets Less Current Liabilities		**12,914,364**	**12,840,005**	**11,399,700**	**11,329,866**
Creditors Falling Due After More Than One Year	19				
Net Assets		**12,914,364**	**12,840,005**	**11,394,700**	**11,329,866**
The Funds of the Charity	20				
Unrestricted Income Funds		2,211,907	2,167,304	2,147,243	2,107,165
Restricted Income Funds		202,457	172,701	202,457	172,701
Revaluation Reserve		657,177	657,177		
Designated Fund		9,842,823	9,842,823	9,050,000	9,050,000
Total Charity Funds		**12,914,364**	**12,840,005**	**11,399,700**	**11,329,866**

Company registration number 5858766 (England and Wales)
As permitted by section 408 Companies Act 2006 these financial statements do not include a separate profit and loss account for the parent company. The parent company's surplus for the year was £69,835 (2023: £26,909 deficit)

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 06/11/24 and signed on their behalf by:

B. M. Yaffe

Bernie Yaffe
Chairman

THE FED
Caring for our Community

CASHFLOW STATEMENT

	Note	2024	2023
Cash Flows From Operating Activities			
Net Cash (Used In)/Provided By Operating Activities	21	1,114,437	(101,184)
Cash Flows From Investing Activities			
Dividends Received		34,689	31,147
Purchase Of Tangible Fixed Assets		(977,295)	(206,991)
Purchase Of Investments	14	(587,913)	(439,636)
Sales Of Investments	14	558,978	416,799
Net Cash Provided By/Used By) Investing Activities		(971,541)	(198,681)
Change In Cash & Cash Equivalents In The Year		**142,899**	**(299,865)**
Cash & Cash Equivalents At The Start Of The Year		1,362,626	1,662,491
Cash & Cash Equivalents At The End Of The Year		1,505,525	1,362,626

The notes on pages **53 to 63** form part of these financial statements.

NOTE TO THE FINANCIAL STATEMENTS

For The Year Ended 31 March 2024

1 | Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis Of Preparation Of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Federation of Jewish Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Preparation Of The Accounts On A Going Concern Basis

The Charity reported a cash inflow of **£142,599** on a group basis in the year. Our cash and realisable investments totalled **£2,526,840** as at 31 March 2024.In addition to our income from charitable and trading activities, we rely on income from donors and the work of our fundraising team. Dividend income arises from investments managed by Close Brothers.

The Trustees and Directors continue to review and adapt plans for the Charity to deal with ongoing financial pressures. This includes reviewing financial forecasts and attempting to maximise occupancy levels, addressing additional cost pressures, and seeking to generate funding from various sources to support out operations. Our current financial position is satisfactory and better than had been forecast, and hence the accounts have been prepared on a going concern basis in the expectation that the Charity will continue to generate sufficient income to support its many charitable activities.

1.3 Group Financial Statements

The financial statements consolidate the results of the Charity and its wholly owned subsidiary Heathlands Housing Association on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. A summary SOFA is at Note 3.

1.4 Donations & Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred to those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for such use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

In accordance with the Charities SORP (FRS102), general volunteer time is not recognised in these accounts.

1.5 Investment Assets & Income

Investments are stated at market value at the Balance Sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Dividends received are included in income and expenditure when they are declared.

Interest on long-term deposits is apportioned to the period in which the interest accrued. Donated investments are valued at mid-market values unless there are restrictions on those shares. Under such conditions, shares are reviewed and valued by the Trustees and discounted to reflect a fair value for those shares.

1.6 Income

All income is recognised once The Fed has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.7 Legacies

Legacies are recognised in the year in which receipt becomes certain. The legacy will be credited to the General Fund unless the will or bequest contains a specific restriction in which case the legacy will be dealt with as a restricted fund or endowment.

1.8 Shop Trading Income

Turnover comprises revenue recognised by the group in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts. The Fed shop ceased trading on (date)

1.9 Income From Residents

Lump sum contributions received from individual residents to provide for their maintenance are credited to income so as to match the costs of providing care.

1.10 Local Authority Social Work Contracts

The group carries out social work under specific local authority contracts and as such the application of income from these contracts is ring fenced to support the social work activity detailed in the contract.

1.11 Expenditure & Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds includes all expenditure incu community projects undertaken rred by The Fed to raise funds for its charitable purposes and includes costs of all fundraising activities and events.
- Expenditure on charitable activities includes the costs of community projects undertaken to further the purposes of the Charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

All expenditure is inclusive of irrecoverable VAT.

1.12 Tangible Fixed Assets & Depreciation

Tangible fixed assets held for the group's use are initially recognised at cost except for land and buildings which are at market value and are reviewed for any impairment annually. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	0%
Plant and machinery	20%
Motor vehicles	20%
Fixtures and fittings	20%
Computer equipment	33%

1.13 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.15 Cash At Bank & In Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.16 Creditors & Provisions

Creditors and provisions are recognised when there is a present obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provisions are recognised at the amount that The Fed anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.17 Financial Instruments

The Fed only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.18 Pension Contributions

The group operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the group. The annual contributions payable are charged to the Statement of Financial Activities as incurred.

1.19 Taxation

No corporation tax is due on profits arising from charitable activities.

1.20 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of The Fed.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by The Fed for particular purposes.

Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated find is the fixed asset fund which represents the value of the unrestricted tangible fixed assets (see note 13).

2 | Legal Status

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

3 | Financial Performance

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary which operates as a supported living provider.

The summary financial performance of the Charity alone is:

	2024 - £	2023 - £
Income	**12,290,797**	**(11,167,202**
Expenditure On Charitable Activities	(10,623,082)	(10,265,884)
Cost Of Raising Funds	(439,671)	(493,941)
Commercial Trading Operations	(264,177)	(217,356)
Refurbishments	(891,558)	(113,425)
	(12,218,488)	**(11,090,606)**
Revaluation of Investments	76,820	(72,431)
Depreciation	(36,462)	(33,185)
Profit/(Loss) On Disposal Of Assets	(42,832)	2,111
Profit/(Loss) On Disposal Of Investments	-	-
	(12,220,962)	**11,194,111**

	2024 - £	2023 - £
Net Income	**69,835**	**(26,909)**
Total Funds Brought Forward	11,329,866	11,356,775
Total Funds Carried Forward	**11,399,701**	**11,329,866**

4 | Voluntary Income

	Unrestricted Funds 2024 - £	Restricted Funds 2024 - £	Total Funds 2024 -£	Total Funds 2023 - £
Donations Gifts & Events	1,502,537	375,841	1,878,378	1,844,194
Legacies	980,292		980,292	522,473
Capital Appeal	90,000		90,000	45,500
	2,572,829	**375,841**	**2,948,670**	**2,412,167**

The Group benefits greatly from the involvement and enthusiastic support of its any volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

5 | Income From Charitable Activities

	Unrestricted Funds 2024 - £	Total Funds 2024 -£	Total Funds 2023 - £
Community Care			
- Children's Centre	40,725	40,725	54,659
- Volunteers Project	67,693	67,693	43,127
- CAST	54,327	54,327	55,188
- Playschemes	34,600	34,600	35,512
- Mental Health & Other Projects	146,009	146,009	92,741
Residential & Nursing Services	8,125,046	8,125,046	7,766,044
Independent Living & Supporting People	781,610	781,610	610,443
	9,250,010	**9,250,010**	**8,657,714**

6 | Investment Income

	Unrestricted Funds 2024 - £	Total Funds 2024 -£	Total Funds 2023 - £
Income From Local Listed Investments	34,689	34,689	31,147

The Group's investment income of **£34,689** arises from dividends and similar income from investments held with Close Brothers and monies on deposit.

7 | Analysis Of Expenditure On Charitable Activities

	Total Funds 2024 -£	Total Funds 2023 - £
Community Care		
- Children's Centre	29,913	25,951
- Volunteers Project	179,439	163,788
- CAST	431,465	388,509
- Playschemes	39,243	35,868
- Mental Health & Other Projects	208,428	134,397
Residential & Nursing Services	9,522,329	9,287,898
Independent Living & Supporting People	476,442	446,830
	10,887,259	**10,483,241**

8 | Summary Analysis Of Expenditure & Related Income For Charitable Activities

	Residential & Nursing Services - £	Independent Living & Supporting People - £	Community Care - £	Total - £
Costs	9,522,329	476,442	888,488	10,887,259
Grant, Fees & Voluntary Income	8,125,046	781,610	343,352	9,250,008
Net (Income)/Cost Funded From Other Income	1,397,283	(305,168)	545,136	1,637,251

9 | Net Income/(Expenditure) For The Year

	2024 - £	2023 - £
Stated After Charging		
Operating Leases – Property	15,000	18,450
Operating Leases - Equipment	5,453	11,816
Depreciation	36,462	33,185
Auditor's Remuneration		
Audit Fees (Exclusive Of VAT)	21,000	24,324
Accountancy Services	-	3,000

10 | Analysis Of Staff Costs - Trustee Remuneration & Expenses - Cost Of Key Management Personnel

	2024 - £	2023 - £
Wages & Salaries	7,604,687	6,979,558
Social Security Costs	622,052	547,784
Pension Costs	227,799	197,735
Total	**8,454,538**	**7,725,077**

The number of employees whose employee benefits (excluding employer pension costs) exceeded **£60,000** was:

	2024 - No. of People	2023 - No. of People
In the band **£60,001 - £70,000**		1
In The Band **£70,001 - £80,000**	5	3
In The Band **£110,001 - £120,000**	1	1

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

During the year, no Trustees received any remuneration or other benefits from employment with the group or its subsidiaries. (2023: £nil). No Trustee expenses have been incurred (2023: £nil), and no Trustee received payment for professional or other services supplied to the Charity (2023: £nil).

The key management personnel of the group comprise of the Trustees, the Chief Executive Officer, Community Services Director, Finance & IT Director, Operations Director, Clinical Services Director, and Fundraising/Marketing Director.

The average number of persons employed by The Fed during the year was as follows:

	2024 - No. of People	2023 - No. of People
Nursing & Caring Services	204	193
Catering Services	42	38
Laundry Services	6	6
Maintenance, FMS & Housekeeping	42	43
Customer Services	13	11
Fed Services	32	31
Religious Amenities	2	2
Management & Administration	31	30
Total No. Of People	**372**	**354**

11 | Related Party Transactions

During the year, the Charity received donations from the Trustees and connected parties amounting to **£189,455 (2023: £164,160).**

12 | Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

13 | Tangible Fixed Assets

Company Cost Or Valuation	Freehold Property - £	Equipment - £	Fixtures & Fittings - £	Motor Vehicles - £	Total - £
At 31 March 2023	9,050,000	1,421,074	1,200,099	66,184	11,737,357
Additions		64,762	12,125	8,850	85,737
Disposals					
On 31 March 2024	9,050,000	1,485,836	1,212,224	75,034	11,823,094
Accumulated Depreciation					
At 31 March 2023		1,419,845	1,107,633	66,183	2,593,661
Charge For The Period		13,451	22,274	737	36,462
Disposals					
At 31 March 2024		1,433,296	1,129,907	66,920	2,630,123
Net Book Value At 31 March 2024	9,050,000	52,540	82,317	8,114	9,192,971
At 31 March 2023	9,050,000	1,229	92,467	1	9,143,696

Group Cost Or Valuation	Freehold Property - £	Equipment - £	Fixtures & Fittings - £	Motor Vehicles - £	Total - £
At 31 March 2023	10,500,000	1,426,314	1,272,688	66,184	13,265,186
Additions		64,762	12,125	8,850	85,737
Disposals					
On 31 March 2024	10,500,000	11,491,076	1,284,813	75,034	13,350,923
Accumulated Depreciation					
At 31 March 2023		1,425,085	1,180,221	66,183	2,671,488
Charge For The Period		13,451	22,274	737	36,462
Disposals					
At 31 March 2024		1,438,536	1,202,495	66,920	2,707,950
Net Book Value At 31 March 2024	10,050,000	52,540	82,317	8,114	10,642,973
At 31 March 2023	10,050,000	1,229	92,467	1	10,593,697

The group's property assets were valued in July 2015 by Thomson Associates, Chartered Surveyors on an Existing Use Basis (in accordance with the RICS Appraisal and Valuation Manual - Appendix A) at **£10,500,000** (Company: **£9,050,000**). The directors consider this valuation to be appropriate at this balance sheet date. As a consequence, all subsequent expenditure on land & buildings has been categorised as refurbishments and no depreciation charged in the year. Consequently, the historic costs associated with revalued buildings have not been disclosed as this information is not considered to be meaningful. An updated valuation of the site is being undertaken as part of site redevelopment proposals, and the amended values will be brought to account in 2024-25.

Included above are assets held under finance leases with carrying amount of £nil (20203: £nil) on which depreciation of £nil was charged in the year (2023: **£2,450**).

14 | Investments

Group & Company	Quoted Investments - £	Cash Deposits -£	Total - £
Market Value At 1 April 2023	**950,728**	**7,665**	**958,393**
Additions/Deposits	577,907	10,006	587,913
Disposal Proceeds/Withdrawals	(558,978)		(558,978)
Unrealised Investment Gains/(Losses)	76,820		76,820
Realised Investment Gains/(Losses)	(42,832)		(42,832)
Market Value At 31 March 2024	1,003,644	17,671	1,021,315
Historic Cost At 31 March 2024	940,315	17,671	957,985

Quoted Investments Comprise The Following	2024	2023
Fixed Interest Investments	286,519	299,861
UK & Overseas Equities	667,464	486,067
Other Investments	67,128	172,465
	1,021,111	**958,393**

15 | Fixed Asset Investments

The company holds 100% of the ordinary share capital of the following company, which is registered and incorporated in England and Wales, of which the aggregate of capital and reserves at 31 March 2024 and he results for the last financial year were as follows:

Subsidiary Undertaking	Principal Activity - £	Capital & Reserves - £	Surplus For The Year -£
Heathlands Housing Association LTD	**Supported Living Provider**	**1,514,665**	**4,525**

16 | Stocks

	Group 2024 - £	Group 2023 - £	Charity 2024 - £	Charity 2023 - £
Consumable Stores	30,925	30,307	30,925	30,307

17 | Debtors

	Group 2024 - £	Group 2023 - £	Charity 2024 - £	Charity 2023 - £
Other Debtors	35,702	4,422	199,194	43,937
Prepayments & Accrued Income	579,902	581,899	577,423	580,562
	615,604	**586,321**	**776,617**	**624,499**

18 | Creditors: Amounts Falling Due Within One Year

	Group 2024 - £	Group 2023 - £	Charity 2024 - £	Charity 2023 - £
Trade Creditors	306,151	369,931	306,151	369,931
Other Creditors	142,012	1,554	142,012	1,554
Accruals & Deferred Income	453,812	319,854	447,125	314,084
	901,976	**691,339**	**895,289**	**685,569**

19 | Creditors: Amounts Falling Due After More Than One Year

There are no creditors falling due after more than one year for the group or charity in either 2024 or 2023.

20 | Analysis Of Net Assets Between Funds

	Tangible Fixed Assets - £	Investments - £	Cash & Other Net Assets - £	Total Funds - £
Unrestricted Funds	142,971	1,021,315	1,047,623	2,212,909
Designated Funds	9,842,823			9,842,823
Revaluation Reserve	657,177			657,177
Restricted Funds			202,457	202,457
Total Funds 31 March 2024	10,642,971	1,022,315	1,250,080	12,914,366
Total Funds 31 March 2023	10,593,697	958,393	1,287,915	12,840,005

Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets.

The revaluation reserve represents the difference between the historic cost of fixed assets, namely the Charity's property, and their revalued amount held on the balance sheet.

21 | Reconciliation Of Net Movement In Funds To Net Cash Flow From Operating Activities

Quoted Investments Comprise The Following	2024 - £	2023 - £
Net Movement In Funds	74,358	(24,385)
Add Back Refurbishment Costs Expensed	891,558	113,425
Add Back Depreciation Charge	36,462	33,185
Add Back/Deduct Investment Revaluation Loss/(Gain)	(76,820)	72,431
Add Back/Deduct (Profit)/Loss On Sale Of Investments	42,832	(2,111)
Deduct Interest Income Shown In Investing Activities	(34,689)	(31,147)
(Increase)/Decrease In Stock	(618)	(2,541)
(Increase)/Decrease In Debtors	(29,283)	(264,946)
Increase/(Decrease) In Creditors	210,637	4,905
	1,114,437	**(101,184)**

22 | Operating Lease Commitments

At the reporting date the group and parent company had outstanding commitments for future minimum lease payments under non-cancellable operating

	Group 2024 - £	Group 2023 - £	Charity 2024 - £	Charity 2023 - £
Within 1 year	21,718	20,453	21,718	20,453
Between 1 - 5 years	44,212	11,250	44,212	11,250
	65,930	**31,703**	**65,930**	**31,703**

THE FED

Caring for our Community

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www.thefed.org.uk | Registered Charity Number: 1117126 |

FEDERATION OF JEWISH SERVICES

England & Wales - Charity number 1117126

Accounts

Company Registration Number: 5858766
Charity Registration Number: 1117126

FEDERATION OF JEWISH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

GROUP REPORT & FINANCIAL STATEMENTS
31 MARCH 2023

Trustees' Report and Financial Statements
Reference and Administrative Information

Directors and Trustees:
J V Besbrode
R Davies
D H Eventhall
D R Hamburger
H D Joseph
M E Sciama (also Company Secretary and Treasurer)
B M Yaffe (also Chairman)
R Vallance

Company Number: 5858766
Charity Number: 1117126

Principal Office/Registered Address:
Heathlands Village
Heathlands Drive
Prestwich
Manchester M25 9SB

Auditors:
Royce Peeling Green Limited
The Copper Room
Deva City Office Park
Trinity Way
Manchester M3 7BG

Bankers:
National Westminster Bank plc
Manchester City Centre Branch
19 Market Street
Manchester M1 1WR

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne NE3 4PL

Investment Managers/Brokers:
Close Brothers Asset Management
5th Floor, 80 Mosley Street
St Peter's Square, Manchester, M2 3FX

Senior Management Team:
Chief Executive: Mark Cunningham

Departmental Directors:
Director of Finance & IT: Ian Wait (joined 4th September 2023)
Director of Operations: Sheila Heywood-Holt
Director of Fundraising/ Marketing: Raphi Bloom
Director of Community Services: Bernie Garner
Director of Clinical Services: Karen Johnson

CEO AND CHAIRMAN'S REPORT

The start of the financial year in April 2022 saw the organisation recovering from further waves of Covid-19 infections that took place from mid-December 2021 through to early February 2022. The disruption caused by the changing nature of the virus created significant operational challenges but by April 2022 we had established a greater level of stability and began to see services return to their pre-pandemic normality.

This recovery was evidenced by an increase in monthly visitors, and we saw numbers climb above 1,000 per month for the first time since COVID-19 restrictions were introduced in March 2020. This increase was echoed by a corresponding increase in occupancy in both our residential services and Moorview Supported Living scheme.

Demand for Discharge to Assess (D2A) beds from Bury Council & the NHS remained strong with a renewal of the existing contracts though to the end of the financial year. This meant that the overall occupancy of available beds remained high throughout the year. The demand for private residential and nursing beds has been particularly strong, although admissions were typified by people with much higher and complex levels of need.

In early 2023 our residential and nursing services were inspected by the Care Quality Commission (CQC). Our overall rating of GOOD, remained unchanged. We retained our outstanding rating for Responsive but still need to focus on implementing improvements in the area of Safe.

A number of changes took place through the year with the reorganisation of health and social care provision in Greater Manchester (GM). The new Integrated Care System (ICS) in GM assumed commissioning responsibilities that were previously undertaken by Clinical Commissioning Groups (CCGs) and the creation of local Integrated Care Boards (ICBs). This very much changed the landscape in terms of commissioning and contracting and added additional complexity when it came to providing services on behalf of the new ICBs.

The Government also launched a fair cost of care exercise to analyse the perceived gap between local authority contract fees and the actual costs incurred by care providers. On 1st February 2023 all Councils published their Fair Cost of Care Reports, outlining the median costs of various types of services. Analysis showed that in 2021/22, the Government paid at least £2.88 billion less than the actual cost of delivering care to people in their own homes and in care homes for those aged over 65. The fair cost exercise highlighted the gap that has been apparent for so many years and has made the provision of nursing and residential care such a challenging industry.

The exercise did influence contract negotiations for 2022/23 with Councils seeking to reduce the gap; as a result we saw our standard contracts improve by between 8% - 14.3% dependent upon the type of care.

April 2022 saw our endorsement of the Foundation or Real Living Wage (RLW). The RLW is set at a level higher than the National Living Wage and is aimed at reflecting the true costs that families face. As an organisation we felt that such a decision was consistent with our values and reflected the hard work and commitment shown by our employees in delivering essential care and support services. Whilst the RLW added significantly to our salary costs, we were able to secure higher contract prices within GM and it improved our workforce recruitment and retention.

Our innovative approach to fundraising adopted through the pandemic continued with a change in the format of our fundraising dinner. Traditionally we have held a major fundraising dinner for approx. 500 people every two years, seeking a two-year pledge from attendees. The format was changed to a series of smaller, more intimate dinners that reflected people's reticence to attend large scale events. The seven dinners were held over a ten-day period and proved to be extremely successful, incurring reduced costs and an increase in the amount raised for the charity.

In May 2022 an externally commissioned constitutional review took place round a number of changes to the charity's existing articles of association were proposed and subsequently agreed. The new articles were adopted by special resolution on 11th January 2023.

As an organisation we contributed to the Jewish Representative Council of Greater Manchester community mapping exercise. This important piece of work endeavoured to highlight the strengths and areas of development that the community needed to focus on strategically. As an organisation we committed to working in partnership and in collaboration with other communal partners to explore the future social care demands faced in GM.

Referrals and requests for both social work and volunteer support increased throughout the year. There was a noticeable change in type of referrals with significantly more complex situations arising, such as cancer support, complex mental health, carers issues, lone parenting issues, people with dementia and sudden bereavement.

Waiting lists for one-to-one befriending were high in both North and South Manchester but the additional regular support from the coordinators made a positive difference.

Both the Next Generation and My Voice projects proved to be extremely busy and enjoyed significant success

The community advice and social work team (CAST) had very high levels of casework and required an ongoing triage process to ensure that those with the greatest needs were prioritised. The management of capacity was a constant issue throughout the financial year but was eased by both successful recruitment and developing skills of existing staff. Typically, the team has had over 100 complex cases open at any one time.

As highlighted the occupancy of our supported living scheme Moorview recovered significantly, and plans were formulated for ongoing refurbishment and redecoration of the scheme.

As the financial year progressed, we felt the impact of the cost-of-living crisis. Increased utility costs and food costs presented a significant financial challenge, which alongside the increased workforce costs, required careful and proactive management. These issues were managed proactively and wherever possible the impact was mitigated.

Over the year we have managed the legacy of the challenges left by COVID-19. Despite the restrictions created by the numerous variants and waves of infection we responded to the growing need for short stay care, the increased volume of referrals to our community services and supported the demand for hospital discharges.

2023 sees the organisation facing new challenges with higher running costs, demographic changes and demand for different services. We know that the most effective way we can respond to the needs of our community, is through the skills, experience and knowledge of a well trained and supported workforce of both paid staff and volunteers.

To underpin our ambitions we will continue to invest in our amazing volunteers and maintain our commitment to being an employer of choice.

To continue our support of one in seven Jewish homes in Manchester and play a substantial role in helping the wider community, we will have to continue our focus on collaboration and partnership whilst striving for excellence and prioritising the needs of the vulnerable people we support.

Mark Cunningham
Chief Executive

Bernie Yaffe
Chairman

November 2023

Financial Review

I am pleased to report on The Fed's financial accounts for the year ended 31st March 2023. It is based on the reanalysed figures in a non-statutory format for presentational purposes on page 16.

Charitable activities income increased by £931,000 to £8,657,000. There was a significant increase in demand for nursing and residential care at Heathlands which was underpinned by the contracts with the local authority and NHS booking a large number of Discharge to Assess beds. The income was also boosted by higher residential and nursing fees.

In this 12-month period The Fed has not been affected by Covid-19 and its aftereffects. However, in the previous financial year our accounts were boosted by £543,000 of one-off income from government grants and donations.

Expenditure on charitable activities before depreciation increased from £8,990,000 up to £10,483,000 within that total staff costs went up from £6,672,000 to £7,725,000. This rise was due to the adoption of the Real Living Wage, increased number of staff from 342 to 354 and finally additional overtime and ongoing costs to cope with higher levels of sickness and staff shortages.

As the cost-of-living crisis spiralled, The Fed was also hit by higher costs for electricity/gas and food in particular. This meant that the net operating loss before donations increased from £1,333,000 to £1,858,000.

However, due to a particularly successful year for our voluntary income there was only a modest reduction of £24,000 in our net funds at the end of the year.



Michael Sciama
Treasurer

November 2023

Report of the Trustees for the Year ended 31 March 2023

Our Vision, Purpose & Values

The objects of the Charity are restricted specifically to the following:

Providing for the care, maintenance and medical treatment of people who are Jewish, who are in the opinion of the Board, in need of these services, by reason of their age, sickness, disability or social or economic circumstances; and

Assisting people who are Jewish in the UK, particularly but not exclusively in the area of Greater Manchester, who are in need of such assistance by reason of poverty, hardship, distress, disability, infirmity or old age and generally to relieve and improve their social mental and physical condition by the provision of social welfare services, education, training, information, advice, rehabilitation and material assistance.

Our vision

A community where people can live life to the full, feeling safe, valued, and cared for.

Our purpose

To provide outstanding advice, support, and care services to people of all ages living in the Jewish and local community.

Our values

- **C**aring: showing kindness, understanding and compassion
- **R**espect: focusing on each person's needs, dignity, and choice
- **E**xcellence: delivering outstanding advice, support, and care
- **W**orking Together: achieving more through partnership and teamwork

Structure, Governance and Management

The Federation of Jewish Services (The Fed) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1th January 2023. It is registered as a charity with the Charity Commission.

The current Directors of The Fed are also members of the Board of Trustees, both titles are used on occasions but refer to the same individuals. The Board comprises of eight Trustees.

In May 2022 an externally commissioned constitutional review took place, that highlighted a number of proposed changes to the charity's existing articles of association. The changes further clarified the charity's beneficiaries and the geographic scope of our services. The new articles allowed for virtual or hybrid meetings and defined membership of the charity, restricting membership to the directors and clarifying terms of office and appointments. The new articles removed the need for public annual general meetings.

The new articles were adopted by special resolution on 11th January 2023.

The Board of Trustees meets regularly (minimum of six times per year) to discuss policy, strategy and review operational performance. The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity and has delegated authority for operational matters including finance and human resources. Additional oversight and support is provided to the Board of Trustees via sub-committees.

The Senior Leadership Team comprises of:

- Chief Executive: Mark Cunningham
- Director of Community Services: Bernie Garner
- Director of Operations: Sheila Heywood-Holt

- Director of Clinical Services: Karen Johnson
- Director of Fundraising & Marketing: Raphi Bloom
- Director of Finance: Dominic Irving (Left employment 31st October 2022)
- Director of Finance & IT: Ian Wait (Started employment 4th September 2023)

On the 31st March 2023, the Board of Trustees was supported by ten sub-committees.

Current sub-committees include:

- Internal Audit & Risk committee
- Quality Assurance committee
- Finance committee
- Health safety committee
- Workforce & HR committee
- Remuneration committee
- Community services committee
- Fundraising committee
- Facilities and Procurement committee
- My Voice committee

Each sub-committee has at least one Trustee as a chair. Frequency of meetings is set by the chair of each committee. A new induction and information pack has been produced for committee members.

Appointment of Trustees

There must be at least six and no more than twelve Trustees. Each Director appointed at the date of the adoption of the current articles holds office until the end of the Board meeting that falls closest in time to the third anniversary of their appointment, at which time they may be re-appointed in accordance with the articles.

Any person who is willing to act as a Director, and is permitted by law to do so, may be appointed to be a Director by a resolution of the Directors, provided that no appointment of a Director may be made which would cause the number of Directors to exceed any number fixed as the maximum number of Directors.

A Trustee who retires after a 3-year term may be reappointed.

Related Parties and cooperation with other organisations

None of the Trustees receive remuneration or other benefit including reimbursement of expenses from their work with the Charity. Any connection between a Trustee or senior manager of the Charity with a service user must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year the Charity received donations of £164,160 (2022: £184,784) from the Trustees.

Investment Policy

The Trustees adopt a prudent and responsible approach to investments and look to invest in a broad portfolio of low to medium risk investments that will provide a reasonable annual yield. The Trustees manage the investment portfolio through Close Brothers who have been given a discretionary investment management mandate.

Reserves Policy

The Trustees' aim is to maintain unrestricted liquid reserves at a level to cover any future annual operating deficit. The reserves are needed to meet the working capital requirements of the Charity. The Trustees are confident that at this level they will be able to continue the current activities of the Charity.

The level of reserves held at year end comprising of cash and investments totalled £2,321,019 of which, £172,701 were restricted for the purposes of future capital projects and other charitable activities (net unrestricted liquid reserves £2,167,304).

The forecast operating deficit (excluding voluntary income) for the current year is £2,500,615 which represents a deficit of £170,615.

This policy will be actively reviewed on a regular basis to take account of changes to the future plans of the organisation and perceived risks.

How our services delivered public benefit

In FY 2022 our community teams supported an estimated one in seven Jewish households in Greater Manchester and the surrounding areas.

Our Community services:

- Delivered 35,000 hours of volunteer support.
- Managed 517 volunteers.
- Supported 130 carers.
- Supported 1,508 attendances at our group sessions.
- Managed 2,254 helpline enquiries.
- Provided 1,305 instances of support on a monthly basis.
- Supported 1,918 attendances at our children's groups.
- Supported 631 older, isolated people at coffee stops.
- Supported 30 Holocaust survivors.
- Supported 15 survivors of domestic abuse.

Most of our community services are completely free of charge to the recipient with access to the service being based on need rather than the ability to pay. In certain circumstances clients are asked to contribute toward costs or activities. Clients are not refused a service if they cannot pay.

Our Village services:

- Provided care to an average of 140 people a week.
- Subsidised the care costs of an average of 20 people per week.
- Provided expert end of life care.
- Provided a discharge to assess service for both the Jewish and wider community.
- Supported over 100 people living with dementia.
- Provided a base for the local team of District Nurses & Social workers.
- Provided a base & facilities for another Jewish charity (Chai Cancer Care)
- Provided support and accommodation to an average of 27 people in Moorview, our supported living scheme.
- Provided free mortuary services to the Jewish community.

The provision of residential and nursing care has a complex funding arrangement facilitated by both the Local Authority and NHS. Where people have been assessed as having the financial means to pay their own care costs, they pay the full cost of their care. Where an individual has less than the capital threshold for statutory funding and there is no family, or the family lack the means to contribute toward the costs, the Charity meets the funding gap between the cost of care and the statutory contract rate.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission. Through the range of services outlined in this report and the outcomes and social value delivered, the Charity can fully demonstrate it is providing public benefit.

Our Workforce

Employment Policy

The Fed is committed to establishing equality of opportunity for all staff and volunteers. We have a diverse workforce and believe in promoting diversity and inclusion in all forms. We have policies in place to ensure we give equal access to new candidates and existing staff in relation to any opportunities that may exist. We are a Disability Confident registered employer.

We aim to be an employer of choice and have approximately 350 paid staff. We engage with our workforce on a regular basis, value their opinions, and receive feedback through a variety of events and surveys. We have a work-based app to share information and distribute regular newsletters.

We recognise the importance of attracting and retaining talented staff to ensure our continued success. We endeavour to offer wages that will enable us to attract, retain and motivate people with the right knowledge, experience, skills, and qualifications. At the same time, we must ensure the viability and long-term sustainability of the organisation and pay wages that are commensurate with care providers in the voluntary sector.

Alongside pay we offer several other key benefits including:

- Health care scheme
- Life assurance
- Free uniform
- Wellbeing support
- Blue Light card discount scheme
- Onsite café discount
- Higher than average holiday entitlement
- Festive bonus
- Long service awards

Real Living Wage

In April 2022, The Fed became a Real Living Wage employer. This required our commitment to the Foundation Living Wage. The Real Living Wage rates are higher than Government National Living Wage because they are based on the costs of living, not just the government minimum.

The motivation to introduce the RLW has been primarily based upon our organisational values but also in recognition of the fact that working in social care is a career that requires great skill, commitment and hard work which should be recognised and celebrated.

Gender Pay Gap Report 2023

Under new legislation that came into force in April 2017, UK employers with more than 250 employees are required to publish their gender pay gap in order to show how large the pay gap is between their male and female employees.

The information below shows our median and mean gender pay gap and bonus pay gap based on hourly rates of pay as at the snapshot date of 5 April 2023, and bonuses paid in the year to 5 April 2023.

The Fed is proud to demonstrate its equality, fairness and openness in relation to gender pay.

We are confident that as we continue to monitor and reflect the gender pay gap it will continue to remain at a sustainable level.

The Fed's workforce is made up of significantly more female than male staff, at the reporting date we employed 102 men and 286 women.

The Fed believes in being an inclusive and diverse organisation where everyone has the opportunity to reach their full potential.

Our gender pay gap is as follows:

Our mean gender pay gap is 2.14%
(mean is the average of the hourly rates)

Our median gender pay gap is 0%
(median is the middle value of the range of hour rates)

Modern slavery and Human Trafficking

The Fed is committed to acting ethically and with integrity both internally and in our business relationships, and we expect the same high standards from the organisations we work with.

Our ethical values and procurement principles are communicated to our suppliers, and we seek partnerships with organisations that share our values. We will never knowingly support or do business with organisations in any way connected with slavery, human trafficking, or child labour.

Remuneration for Senior staff

The Trustees designate the senior leadership team to run and operate the Charity on a day-to-day basis. The pay of senior staff is referred to the Remuneration Committee and reviewed on an annual basis.

Key management salaries are reviewed by the Chairman, Chief Executive, Treasurer, and a Board member who sits on the HR sub-group, together they make up the Remuneration Committee.

Principal Risks & Uncertainties

A review of our risk management strategy identified that we needed to make our structure and risk register arrangements more robust. This has resulted in training for the senior management and leadership team and the creation of an internal audit and risk committee (IARC).

Individual risk registers have been created for key areas of the organisation reflecting both operational and strategic risks. These are managed and updated on a regular basis by risk owners identified across services.

The Trustees have a risk management strategy which comprises of:

- A review of the principal risks and uncertainties that the Charity and its subsidiary face
- The establishment of policies, systems, controls, and procedures to mitigate those risks identified in the review, ensuring the risk falls within the Charity's risk appetite.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Charity has identified the following within its organisational risk register.

- Loss of high value contracts in relation to commissioned services.
- Impact of U.K economic factors causing increased costs, higher wage demands and rising inflation.
- Major fire or serious untoward incident
- Untoward accidents or incident resulting in serious injury.
- Reduced voluntary income and increased pressure on fundraising capacity.
- Political and legislative changes affecting the funding and delivery of social care services.
- Reduced availability of skilled workforce due to increased care sector demand and competition with other employment sectors
- Mismanagement of clinical procedures or processes such as medication
- Regulatory compliance failure (CQC, HSE, HMRC, ICO)
- Cyber-attack or data loss/breach or loss of operational systems
- Misappropriation of charity funds through fraudulent acts
- Reputational damage due to serious incident or safeguarding issue
- Further pandemic or major infection/virus
- Reduced income from residential and nursing care occupancy
- Food hygiene failure resulting in major incident.

The above risks have been considered from both a departmental and organisational perspective. Significant control measures have been put in place to mitigate the risks and reduce the risk rating for each category of risk. There is clear ownership of the risks and action plans in place. The risk registers are reviewed on a regular basis and subject to scrutiny by the IARC with regular reports back to the Board of Trustees.

Our Services – Delivery, performance, and achievements

Community Advice & Support Team (CAST)

At the heart of this team is our helpline which provides a contact point for the community and potential service users. The team manages enquiries and referrals for help and support from both the community and statutory services.

Alongside the referral and advice service, we offer extensive social work support to individuals, families and both adults and children. The support may involve formal assessment and care planning and joint work with statutory services. Support is provided by both registered social workers and support workers.

Demand for our social work services has continued at a high level throughout 2022/2023

Adult Groups & Activities

The pandemic had a disproportionate impact on groups and activities, but engagement has now built back up and we have continued to provide a range of services including:

- Mental health drop in services
- Community café
- Carers wellbeing sessions
- Carers peer support groups
- Male carers group
- Walk & talk sessions
- Bagel brunch group

Children's Groups & Activities

As with our adult community groups, activity was severely curtailed by Covid-19 restrictions. Service delivery was re-established as the year progressed and the programme is now back up and running and includes:

- Mums & Tots group
- Project Smile Play & learn sessions.
- Holiday play schemes
- Sunday play pods

What we said we would achieve in 2022/23	What we achieved
Effective management of demand for services	Additional qualified staff recruited to the team. Increased collaboration and joint work with statutory services.
Explore need for day care services	Established there was insufficient demand to justify service. Alternative partnership strategy proposed with existing provider
Review of software systems and caseload management	Research undertaken regarding alternative software systems. Funding was not available to implement. Progress is pending.

What we said we would achieve in 2022/23	What we achieved
Continued development of services in South Manchester	Established improved links and recruited new workers for South Manchester community
Maintain delivery of group services and activities in line with demand Maintain commitment to advice and referral service	Work was prioritised and services maintained
Maintain support to Children and Young People going through complex care and safeguarding issues	Work was prioritised within existing team capacity
Develop a mental health link worker post in partnership with another organisation	Insufficient funding to establish post

Volunteer Services

Our volunteer teams play a huge role in supporting our vision and purpose. The service is well established with a robust and experienced team of volunteer coordinators supported by a manager. Throughout the pandemic the volunteer team has adapted and changed its method of engagement and support to reflect the changing restrictions and demands.

The Volunteer project was awarded the Queen's Award for Voluntary Service in 2016.

Fundamentally the project supports vulnerable, isolated, and lonely members of the community. New initiatives include a young volunteer "Next Generation" scheme and an information service designed to share updates on health-related issues. All our volunteers are DBS checked and undergo induction and training, particularly in relation to confidentiality, safeguarding and health and safety. The service has approximately 560 registered volunteers and delivers 35,000 hours of support per annum.

My Voice Project

The Fed's My Voice Project supports holocaust survivors and refugees in recording their life stories and transcribing and editing these into individual books. The project has 50 specially trained volunteers who provide practical help and support with the process. The books provide a legacy for the storyteller, their family and the wider community.

In 2021 the project was awarded the Queen's Award for Voluntary Service.

What we said we would achieve in 2022/23	What we achieved
Develop volunteering offer to "Next generation of volunteers	Funding of dedicated post established and successful recruitment
Develop and refine the My Voice project offer. Explore the potential for additional lottery funding and pilot project in London	Plans developed to restructure project to increase capacity and develop London pilot. Funding research completed and potential lottery bid identified

What we said we would achieve in 2022/23	What we achieved
Maintain recruitment and training of volunteers to ensure sufficient capacity to meet demand.	Numbers of volunteers maintained. Waiting lists proactively managed and kept to acceptable level.

Moorview Supported Living Scheme

Moorview House is part of our Village services and provides 31 apartments and studio apartments for people who want to live independently on the Village site.

The scheme has a range of apartments, one bed apartments and studios, available for rent. Support and scheme management is provided as part of the rent and additional care services can be purchased in line with people's individual needs. The scheme saw a significant reduction in occupancy during 2021/22 as people's needs increased and a number moved into residential or nursing care. Occupancy is now recovering back toward pre-pandemic levels.

What we said we would achieve in 2022/23	What we achieved
Explore potential for respite stay accommodation for people with low level of needs	Plans developed for 2023 for short stay accommodation
Maintain Good CQC rating for care at home services and aspire to achieve outstanding rating	CQC rating of Good maintained following inspection. Improvement plans to achieve outstanding developed.
Appoint new registered Manager	New registered Manager appointed
Complete refurbishment of corridors and communal areas	Refurbishment of corridors completed. Plans developed for lounge and new bathroom subject to funding
Increased marketing of Moorview scheme to improve occupancy with a target of 100% by January 2023.	Occupancy improved from 70% at beginning of financial year to 81% at end of year.

Residential & Nursing Care

The Fed provides a range of residential and nursing care beds across several different households. This care includes:

- Residential care
- Residential dementia care
- Respite care
- Nursing and end of life care
- Nursing dementia care

Heathlands is registered with the Care Quality Commission (CQC) and is rated overall as Good.

In total we have 167 available beds. Occupancy was affected by the pandemic and admissions continued to be disrupted. Progress is being made and there are positive signs that occupancy levels are set to improve.

The funding and provision of residential and nursing care remains a complex area which is subject to a wide range of market forces. We have focused on maintaining the quality of care and staffing levels, investing in the activities and environment in which we care for people and focusing on safety and wellbeing.

Discharge to Assess (D2A) Service

This has been a partnership with Bury Local Authority and Bury CCG to deliver a care service that supports people to be discharged from hospital once medically optimised. Based in Eventhall House on our village site, the service admits patients from a variety of local hospitals to a dedicated care household providing up to 29 beds.

Following admission people are assessed by Bury social workers and therapy staff to ascertain their future needs and facilitate a discharge back home wherever practical and safe. The average length of stay is six weeks and helps reduce the pressure on hospital beds which has been exacerbated by the pandemic.

Whilst the scheme has been highly successful in supporting the wider community and delivering a healthy income stream for the Charity, the level at which this service has been commissioned in 2023-24 is significantly reduced.

What we said we would achieve in 2022/23	What we achieved
Develop proposal for complex dementia care assessment facility	Proposal was accepted with a view to commencing in April 2023
Review current fees and criteria for charitable funding	Fees reviewed in light of Fair cost of care exercise. New fee structure implemented. Commitment to charitable funding maintained
Consider price incentives to re-establish respite care and short-term care demand. Increased marketing of Heathlands residential services	Strategies not required due to increased demand for care beds. Occupancy increased to average of 85% of available beds.
Continue our journey toward outstanding CQC rating	CQC rating of Good maintained. Development and improvement plan implemented
Focus on customer journey and quality, particularly at admission stage. Improve communication with customers particularly relatives.	Improved admission system and process Reduced complaints and increased positive feedback
Improve budget control and workforce costs. Reduce agency usage. Target overseas recruitment of senior care staff	Limited impact on reducing agency costs due to increased demand and complexity from D2A services Successful recruitment of overseas staff
Identify appropriate software to facilitate electronic care planning and medication management	Appropriate options identified and funding bid submitted to both statutory and private donor source.

What we said we would achieve in 2022/23	What we achieved
Explore household staffing models to reduce demarcation of job roles and improve flexibility of workforce.	Limited progress made, to be prioritised when clarity over long term contracts achieved.

Our Operational support services & infrastructure – Delivery, performance, and achievements

People and Workforce

Our workforce has endured an extremely challenging and debilitating time over the last three years. In response, our focus has been on a wellbeing approach with increased support for people's mental health and additional recognition for the valuable work undertaken.

We have sought to recruit against our organisational values and introduced the Real Living Wage to support recruitment and retention. Our initiatives are led by a HR manager and a training and development manager who between them lead a small but very effective team.

Our overseas nurse recruitment programme remains positive and has supported us through some particularly difficult times. This has now been widened to incorporate senior care staff following a change in government policy. This is still a more cost-efficient recruitment method than using a UK agency and retention is much better.

Our commitment to the training and development of our workforce continues. Most notably we have two long serving members of staff who are undertaking Nurse associate training. This is a significant investment in ensuring we have the skills and experience on site to deliver much needed services. The training team plays a crucial role in ensuring all our staff complete a thorough induction and complete their mandatory training.

What we said we would achieve in 2022/23	What we achieved
Implementation of the Real Living Wage	Real Living wage implemented. Work is underway to achieve the GM Good employer kitemark
Maintain wellbeing services and support to workforce.	Proactive support and package of benefits to maintain wellbeing has remained in place throughout the year
Maintain focus on training and development particularly in relation to quality standards.	Training and development targets met
Support recruitment and retention	Focus has been placed on speeding up the onboarding process whilst maintaining a commitment to the compliance requirements. Significant progress made with overseas recruitment. Staff turnover figures have improved
Reduce sickness and absence costs	Sickness and absence rates have improved but require proactive management

Finance and IT

A general decline in occupancy over the last five years particularly in terms of LA funded placements is a trend that has affected most care providers. We have made ourselves more commercially attractive through investment in the site and have been able to maintain our share of the "Jewish market". The additional income from D2A services has been extremely welcome but there is always the risk of dependency and the unpredictable nature of contracting with the NHS.

The covid specific funding came to an end at the beginning of calendar year 2022.

Whilst we anticipated an improvement in occupancy for both Moorview and Heathlands this was accompanied by a significant increase in costs, certainly in respect of workforce wages and national insurance contributions. Additional indirect cost increases were evident with prices increasing for supplies, food and especially utilities.

Improved management of agency and overtime costs was a paramount issue.

The new structure offered by the audit and risk committee and development of the existing finance committee provided an important step forward in managing and understanding our exposure to risk and developing our plans.

The finance team played a vital role in supporting areas of the business to better understand and manage their budgets more proactively.

The Director of Finance was absent from work from 1st April 2022 through to 31st October 2022. This put significant pressure on the team and steps were taken to provide additional support.

The management of IT and our infrastructure remained an area of focus.

Responsibility for IT sits under the Director of Operations, and it was identified that the management of this area should transfer as part of the restructure of the finance team.

We have outsourced our server and end user support which has helped reduce concerns over data security and resilience.

In early 2022 we commissioned an independent report on our IT infrastructure and a plan was formulated resolving those issues with the highest priority or potential risk elements being addressed first.

What we said we would achieve in 2022/23	What we achieved
Review of offsite payroll system and succession plan for payroll due to retirement	Successful recruitment of payroll clerk. Cloud hosted payroll system under review
Close monitoring of cash flow and financial risks Timely insight to budget variances and support to manage. Provide greater understanding of unit costs in key areas.	Improved communication with budget holders resulting in better understanding of financial pressures and potential solutions. Improved budget control
Development of audit and risk sub-committee and finance sub-committee structures	Established robust membership of both committees.
Review insurance cover Renegotiation of utility contracts	Reviews completed with best value outcomes achieved

What we said we would achieve in 2022/23	What we achieved
Review of finance team structure and recruitment of Director of Finance and IT	Review completed. Recruitment process started in FY 2023 [Finance Director was appointed later in the next financial year]. Additional expertise utilised to support finance function
Utilise additional expertise to formulate IT strategy and implement review findings.	Independent consultant used to help maintain infrastructure and implement suggested changes.

Further analysis of the Charity's Charitable Activities (Operations) is as set out below for the years ended:

	31 March 2023	31 March 2022
	£	£
Charitable income and expenditure		
Charitable activities income	8,657,714	*7,726,859*
Charitable expenditure before depreciation[1]	(10,483,241)	*(8,990,158)*
Operating charitable loss before donations	**(1,825,527)**	***(1,263,299)***
Other operational expenditure		
Depreciation	(33,185)	*(70,435)*
Total other operational expenditure	**(33,185)**	***(70,435)***
Net operating loss before donations and other income	**(1,858,712)**	***(1,333,734)***
Other Income[2]	-	*543,047*
Net income from donations and investments		
Donations and legacies (excludes one off emergency appeal monies in 2022 – see above)	2,366,667	*1,763,300*
Fundraising expenditure	(493,941)	*(386,511)*
Commercial trading income	286,055	*249,748*
Commercial trading expenditure	(217,356)	*(176,217)*
Investment income	31,147	*21,532*
Total net income from donations and investments	**1,972,572**	***1,471,852***
Net operating surplus/(loss)	**113,860**	***681,165***
Net unrealised gains on investments	**(72,431)**	***19,739***
Realised gains on investments	2,111	*13,552*
Capital project donations	45,500	*38,415*
Capital refurbishments	(113,425)	*(286,006)*
Total capital movements	**(65,814)**	***(234,039)***
Net movement in funds	**(24,385)**	**466,866**

1. Charitable activities income consists of local authority and private residential fees, grant income, retirement living rental income and day centre attendance income and related charitable expenditure.

2. Other income relates to government funding for the Coronavirus Job Retention Scheme (CJRS), Infection Control Funding (ICF) and an emergency fundraising appeal that was run within the Jewish community called the Jewish Homes Emergency Appeal to help with the funding required for Covid-19 additional expenses.

Fundraising and Marketing

The team has enjoyed an extremely successful year.

The relaxation of Covid-19 rules allowed for the restart of face-to-face events, and we introduced a series of smaller fundraising dinners and engagement events that we felt would instil confidence in a covid sensitive world and a more intimate connection with our story and call to action. The dinners proved to be extremely successful improving the net contribution to the charity.

The focus has very much been on engagement and reconnecting with donors who have been held artificially at "arm's length". The series of commissioned podcasts has enjoyed great success and the recent young donor events have been especially vibrant and engaging. The Bar and Bat mitzvah program proved particularly successful with the aim of engaging younger people with our residents, clients, and staff and in addition to fundraising for us.

This was a very positive year for bid and trust applications and the successful bids supported a range of activities and initiatives across the organisation.

We continued to prioritise the Fed's image as a local charity supporting the local community and the fact that we are dependent upon the local community for funding.

What we said we would achieve in 2022/23	What we achieved
Deliver series of successful Fundraising dinners	Highly successful series of dinners delivered across both North and South Manchester
Develop new website for My Voice Project	Funding secured and new website planned
Continue to innovate and find different ways to engage and maintain voluntary income	A vibrant and innovative programme of fundraising events and initiatives delivered over the course of the year
Deliver match funding campaign	Successful campaign delivered
Continued emphasis on legacy giving.	Legacy income was maintained through year but will require ongoing prioritisation
Support communication across teams, provide support to the marketing and recruitment needs of specific teams	Increased marketing and development of marketing materials achieved

Operational Services

The area of operational services covers a number of departments and responsibilities

- Catering & hospitality
- Customer services
- Housekeeping
- Facilities management team which includes porters and laundry staff
- Maintenance team
- Health and safety
- Building projects, refurbishment, and capital expenditure

All of our support services have been outstanding over the year and have been extremely responsive and represent excellent value for money. The combination of in-house and external contractors remains our best solution for managing the site.

Despite the challenges we have maintained our Health & Safety commitment with significant long-term work completed this financial year, including fire protection measures, door closures and redecoration of communal areas.

Supplier contracts will continue to be monitored to ensure best value and quality.

What we said we would achieve in 2022/23	What we achieved
Review of team structures and staffing levels	An ongoing and dynamic review of staffing levels has taken place during the year
Maintain H&S compliance and fire safety compliance Maintain hygiene and quality standards. Maintain food hygiene standards.	Appropriate standards were maintained
Support the completion of essential works and maintenance.	A number of key projects were completed
Explore cost savings in relation to contracts and suppliers	Best value has been sought throughout the year, but this has been against a backdrop of rising inflation, utility and food costs.
Research options in relation to the major roof works required.	This is a major project that is extremely complex and will require extensive enabling works and significant investment. A tendering process has been ongoing.

Our Strategic Priorities

Our purpose to provide outstanding advice, support, and care services to people living in the Jewish and local community remains unchanged.

We believe that our services must remain agile and for them to adapt and change in line with the needs of our community and beneficiaries, whilst considering the significant and growing financial pressures.

Our priorities

- To be the social care provider & volunteer organisation of choice, renowned for quality, innovation, compassion and care.
- To generate the greatest possible impact for the community from our available resources.
- To collaborate with the local community & key partners to develop the services needed for the future.
- To ensure our services are sustainable, essential, effective, and financially strong.
- To celebrate our identity as a Jewish social care provider and the heritage of the people we support
- To ensure a high level of awareness & understanding of the services, care & support we provide.

- To aim to be the employer of choice for talented people who share our values & have the skills to deliver our ambitions.

What underpins our Strategy

Caring

- Treating people with compassion, kindness, dignity and respect.
- Improving the quality of our services and customer care

Safe

- Ensuring all our service users, employees, visitors, and volunteers are protected from abuse and avoidable harm.
- Enhancing our systems of safe work and ensuring we are safe and compliant.

Responsive

- Organising services so that they meet the existing and changing needs of the people we support and care for
- Ensuring our services put the individual first and at the centre of what we do.

Effective

- Ensuring that people's care and support makes a positive difference to their lives and promotes choice.
- Reviewing the services we provide to ensure that we make best use of our resources and achieve the best outcomes for service users and our workforce.

Well-led

- Ensuring that the leadership, management and governance of the organisation is robust and promotes the delivery of high-quality care and supports learning and innovation.
- Ensuring that we have the best possible workforce with the right values, skills and knowledge.
- Ensuring that our finance and fundraising strategies are clear and support our sustainability and ambitions.

Our Year Ahead - Priorities for 2023/2024

Early indications were always that 2023/2024 was likely to be an unpredictable and challenging year. The ongoing effect of the cost-of-living crisis has had a sustained impact on expenditure across all departments. It has been particularly felt in terms of utility and food costs and increasing workforce costs particularly when it comes to agency cover.

Workforce has been a dominant issue for most care providers. Data from Skills for Care (Size & Structure of Adult social care workforce in England April 2022-March 2023) shows that the estimated number of vacancies in the sector on any given day was 152,000, a vacancy rate of 9.9%. This is approximately 65% higher than the vacancy rate in the wider economy. Around 70,000 people were recruited from abroad into direct care-providing roles. The average staff turnover rate was 34%.

The combination of offering the Real Living Wage, an enhanced package of benefits and overseas recruitment has enabled The Fed to effectively ride the storm, but the unpredictable nature of NHS GM commissioning makes long term investment in the workforce extremely difficult, and the current cost of agency cover is unsustainable.

The risks associated with delivering increasingly complex assessment services in terms of cost and reputation will need to be reviewed.

It is extremely likely that The Fed will need to re-evaluate our mix of residential and nursing care services and focus on the areas of highest demand which are currently nursing and dementia nursing care. The Fed will be seeking to clarify the commissioning intentions of the relevant local ICB's so we can structure our services accordingly.

Whilst our village services grapple with the competing demands of occupancy, workforce and funding, the main challenges facing our community services are increased demand and capacity. The support provided in the community is by far our

greatest area of service delivery and represents a clear shift away from place-based care to the need for more flexible and responsive services in the local community.

Alongside our operational targets we will be developing a longer-term strategy that reflects the changing demographics, aspirations and needs of our diverse community. Re-evaluating our response to current and future demand to ensure that our services generate the greatest possible impact for the community from our available resources.

Community Services & Moorview Supported Living

- Continue to raise our profile through robust marketing and communication strategies and ensure we explore and utilise new technology and platforms as much as possible.
- Provide advice and support to help keep vulnerable adults and children safe.
- Explore opportunities in relation to the changes affecting health and social care.
- Develop our volunteering offer to build our next generation of Fed Volunteers.
- Develop the My Voice project to reflect potential legacy plans & funding
- Work in partnership with other communal organisations to respond to changing welfare needs, helping to develop safe, well governed and responsive services.
- Develop our project-based services to children with additional needs, people with mental health problems, health and wellbeing awareness and unpaid carers
- Maintain our role as a key partner in the delivery of Greater Manchester wide commissioned health and care services.
- Identify new CRM and case management system for social work services
- Ensure our supported living scheme, Moorview, remains responsive to people's needs and has high level of occupancy.

Residential & Nursing Care

- Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life.
- Review our Village care services in line with changing demands.
- Re-evaluate our D2A services and explore potential for complex dementia care assessment services
- Further develop our person-centred focus on care services.
- Ensure high levels of occupancy within care households.
- Review our care workforce structure and assess the potential for "blended" job roles
- Maintain our partnership work with local councils and the NHS.
- Implement new electronic care planning and medication systems.
- Ensure high standard of communication with customers and service users

People and Workforce

- Improve employee recruitment, retention and sickness levels.
- Support our workforce to achieve more through training and development
- Involve the people we support in developing our services.
- Improve and sustain the health and well-being of the people we support, including our workforce and volunteers.
- Introduce more effective digital solutions to manage and support our staff and services.
- Continue to utilise overseas recruitment where required to support service delivery
- Enable managers to be effective and supportive leaders of their teams.

Finance and IT

- Review current finance roles and systems, including payroll provision
- Recruit a new Director of Finance and IT
- Improve our income through new areas of service delivery and partnership.
- Reduce waste, seek efficiencies and empower budget holders to manage proactively.

- Develop our digital plans and infrastructure.
- Develop and improve the auditing and management of risks at a Governance level.
- Maintain and develop our IT infrastructure ensuring it remains secure and responsive to operational needs.

Fundraising and Marketing

- Continue to build on our fundraising and engagement strategy with donors.
- Further develop our legacy strategy
- Develop new website for My Voice project and re-evaluate main website
- Deliver series of fundraising events, activities and dinners that support voluntary income and engagement
- Achieve identified fundraising targets
- Develop relationship with key grant making trusts and foundations
- Support continued awareness of the organisation's vision, purpose and services
- Assist with the marketing of key services, workforce and volunteer recruitment and communication
- Continued focus on trust and funding bid applications

Operational Services

- Completion of major roof refurbishment.
- Sustain a high standard of maintenance and health and safety.
- Replacement of windows and flooring in key areas
- Replacement and upgrade of furniture in shared communal areas
- Improve our Wi-Fi infrastructure and phone systems.
- Maintain quality of operational services and support
- Refurbishment of a number of key living spaces within the Village
- Creation of woodland play and learning space

Standards, Quality and Safety

- Ensure we meet health and safety standards and reinforce individual responsibility.
- Work towards a CQC rating of Outstanding for all registered services
- Maintain our OFSTED registration, quality rating and five-star food hygiene rating.
- Ensure people are aware of the Fed's policies and procedures and these are fit for purpose.
- Ensure all our services are safe for service users, volunteers and our workforce.
- Ensure we remain compliant in terms of employment law, legislation and processes.

Trustees'/ Directors' Responsibilities in relation to the Financial Statements

The Trustees of the Charity (who are also the Directors of the Federation of Jewish Services for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

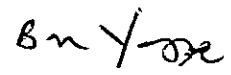
Statement as to Disclosure to our Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees, having made enquiries, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The Auditors, Royce Peeling Green Limited, Chartered Accountants, have expressed their willingness to continue in office and a resolution regarding their appointment and remuneration will be submitted to the Annual General Meeting.



By order of the Board of Trustees
Bernie Yaffe
Chairman

November 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

Opinion

We have audited the financial statements of Federation of Jewish Services (the 'charitable company') and its subsidiaries ('the group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report, and the Financial Review prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Financial Review and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters in which we are required to report by exception
In light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the trustees responsibilities statement set out on page 22, the Trustees (who are also Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have not realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

At the planning stage if the audit we gain an understanding of the laws and regulations which apply to the group and how management seek to comply with them. This helps us to make appropriate risk assessments.
During the audit we focus on relevant risk areas and review compliance with laws and regulations through making relevant enquiries and corroboration by, for example, reviewing Trustee meeting minutes and other documentation.

We assess the risk of material misstatement in the financial statements including as a result of fraud and undertaken procedures including:

I. Review of controls set in place by management
II. Enquiry of management as to whether they consider fraud or other irregularities may have occurred or where such opportunity exist
III. Challenge of management assumptions with regard to accounting estimates
IV. Identification and testing of journal entries, particularly those which may appear to be unusual by size of nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely for the charitable company's members, as a body, and in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report or the opinions we have formed.

Royce Peeling Green Limited

Martin Chatten (Senior Statutory Auditor)
for and on behalf of Royce Peeling Green Limited
Chartered Accountants and Statutory Auditor

The Copper Room
Deva City Office Park
Trinity Way
Manchester M3 7BG

7 December 2023

Royce Peeling Green Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING CONSOLIDATED INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income:					
Voluntary income	4	2,246,264	165,903	2,412,167	1,850,479
Income from charitable activities:	5				
Community care		281,227	-	281,227	213,718
Residential and nursing services		7,766,044	-	7,766,044	6,998,066
Independent living and supporting people		610,443	-	610,443	515,075
Exceptional income – Covid-19 grant funding		-	-	-	478,397
Exceptional income – HMRC CJRS		-	-	-	15,887
Income from other trading activities:					
Commercial trading operations		286,055	-	286,055	249,748
Investment income	6	31,147	-	31,147	21,532
TOTAL INCOME		**11,221,180**	**165,903**	**11,387,083**	**10,342,902**
Expenditure:					
Cost of raising funds:					
Fundraising team		(493,941)	-	(493,941)	(386,511)
Commercial trading operations		(217,356)	-	(217,356)	(176,217)
		(711,297)	-	(711,297)	(562,728)
Expenditure on charitable activities:	7				
Community care		(569,272)	(179,241)	(748,513)	(622,456)
Residential and nursing services		(9,287,898)	-	(9,287,898)	(8,033,423)
Independent living and supporting people		(446,830)	-	(446,830)	(334,279)
		(10,304,000)	(179,241)	(10,483,241)	(8,990,158)
Other expenditure:					
Refurbishments		(113,425)	-	(113,425)	(286,006)
Depreciation		(33,185)	-	(33,185)	(70,435)
TOTAL EXPENDITURE		**(11,161,907)**	**(179,241)**	**(11,341,148)**	**(9,909,327)**
Other recognised gains and losses:					
Revaluation of investments		(72,431)	-	(72,431)	19,739
Profit on disposal of investments		2,111	-	2,111	13,552
		(70,320)	-	(70,320)	33,291
Net income/(expenditure) and net movement in funds for the year		**(11,047)**	**(13,338)**	**(24,385)**	**466,866**
Reconciliation of funds:					
Total funds brought forward		12,678,351	186,039	12,864,390	12,397,524
Total funds carried forward		**12,667,304**	**172,701**	**12,840,005**	**12,864,390**

BALANCE SHEETS
AS AT 31 MARCH 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed Assets					
Tangible Assets	15/16	10,593,697	10,532,317	9,143,697	9,082,317
Investments	17/18	958,393	1,003,094	958,393	1,003,094
Total Fixed Assets		11,552,090	11,535,411	10,102,090	10,085,411
Current Assets					
Stock	19	30,307	27,766	30,307	27,766
Debtors	20	586,321	325,155	624,499	466,413
Cash at bank and in hand		1,362,626	1,662,491	1,258,539	1,459,038
Total Current Assets		1,979,254	2,015,412	1,913,345	1,953,217
Liabilties					
Creditors falling due within one year	21	(691,339)	(686,433)	(685,569)	(681,853)
Net Current Assets		1,287,915	1,328,979	1,227,776	1,271,364
Total Assets Less Current Liabilities		12,840,005	12,864,390	11,329,866	11,356,775
Creditors falling due after more than one year	22	-	-	-	-
Net Assets		12,840,005	12,864,390	11,329,866	11,356,775
The Funds of the Charity					
Unrestricted income funds		2,167,304	2,178,351	2,107,165	2,120,736
Restricted income funds	23	172,701	186,039	172,701	186,039
Revaluation reserve	23	657,177	657,177	-	-
Designated fund	23	9,842,823	9,842,823	9,050,000	9,050,000
Total Charity Funds		12,840,005	12,864,390	11,329,866	11,356,775

Approved by the Trustees and signed on their behalf on November 2023 by:

Bernie Yaffe

Chairman

Company registration number 5858766 (England and Wales)

As permitted by section 408 Companies Act 2006 these financial statements do not include a separate profit and loss account for the parent company. The parent company's deficit for the year was £26,909 (2022: £462,588 surplus).

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR YEAR ENDING 31 MARCH 2023

	Note	2023	2022
		£	£
Cash flows from operating activities:	24	(101,184)	1,099,691
Net cash (used in) / provided by operating activities:			
Cash flow from investing activities:			
Dividends received		31,147	21,532
Purchase of tangible fixed assets		(206,991)	(286,006)
Purchase of investments	17	(439,636)	(395,120)
Sales of investments	17	416,799	129,278
Net cash used by investing activities		**(198,681)**	**(530,316)**
Change in cash and cash equivalent in the year		**(299,865)**	**569,375**
Cash and cash equivalents at start of year		**1,662,491**	**1,093,116**
Cash and cash equivalents at end of year		**1,362,626**	**1,662,491**

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation
The financial statements have been prepared in accordance with 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) (effective 1 January 2019) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Federation of Jewish Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis
The Charity reported a cash outflow of £299,865 on a group basis in the year. Our cash and realisable investments totalled £2,321,019 as at 31 March 2023. In addition to our income from charitable and trading activities, we rely on income from donors and the work of our fundraising team. Dividend income arises from investments managed by Close Brothers.

The Trustees and Directors continue to review and adapt plans for the Charity to deal with ongoing financial pressures. This includes reviewing financial forecasts and attempting to maximise occupancy levels, addressing additional cost pressures, and seeking to generate funding from various sources to support our operations. Our current financial position is satisfactory and better than had been forecast, hence the accounts have been prepared on a going concern basis in the expectation that the Charity will continue to generate sufficient income to support its many charitable activities.

c) Group financial statements
The financial statements consolidate the results of the Charity and its wholly owned subsidiary Heathlands Housing Association on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. A summary SOFA is set in Note 3.

d) Donations and grants
Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts.

e) Investment assets and income
Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Dividends receivable are included in income and expenditure when they are declared. Interest on long term deposits is apportioned to the period in which the interest accrued. Donated investments are valued at mid- market values unless there are restrictions on those shares. Under such conditions, shares are reviewed and valued by the Trustees and discounted to reflect a fair value for those shares.

f) Income
All income in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

g) Legacies
Legacies are recognised in the year in which receipt becomes certain. The legacy will be credited to the general fund unless the will or bequest contains a specific restriction in which case the legacy will be dealt with as a restricted fund or endowment.

h) Shop trading income
Turnover comprises revenue recognised by the group in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

i) Income from residents
Lump sum contributions received from individual residents to provide for their maintenance are credited to income so as to match the costs of providing care.

j) Local authority social work contracts
The group carries out social work under specific local authority contracts and as such the application of income from these contracts is ring fenced to support the social work activity detailed in the contract.

k) Expenditure and irrevocable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that settlement will be required and the amount of the obligation can be measured reliably.
Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of running the fundraising department
- Expenditure on charitable activities includes the costs of community projects undertaken to further the purposes of the Charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

l) Pension contributions
The group operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the group. The annual contributions payable are charged to the Statement of Financial Activities as incurred.

m) Tangible fixed assets and depreciation
Tangible fixed assets held for the group's use are included in the balance sheet at cost except for land and buildings which are at market value and are reviewed for any impairment annually. Depreciation is calculated to allocate the cost, less estimated residual value, of other tangible fixed assets over their expected useful lives.

Rates applicable are:	
Equipment and Computers	20% & 33.3% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

n) Stocks
Stocks are stated at the lower of cost and net realisable value.

o) Taxation
No corporation tax is due on profits arising from charitable activities.

p) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for particular projects being undertaken by the Charity. Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets (see note 23).

q) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

r) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

s) Creditors and provisions
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

t) Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Legal status

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

3. Financial performance

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary which operates as a supported living provider.

The summary financial performance of the Charity alone is:

	2023 £	2022 £
Income	11,167,202	10,163,186
Expenditure on charitable activities	(10,265,884)	(8,814,720)
Cost of raising funds	(493,941)	(386,511)
Commercial trading operations	(217,356)	(176,217)
Refurbishments	(113,425)	(286,006)
	(11,090,606)	(9,663,454)
Revaluation of investments	(72,431)	19,739
Impairment depreciation	-	-
Depreciation	(33,185)	(70,435)
Provisions	-	-
Profit/(loss) on disposal of assets	-	-
Profit/(loss) on disposal of investments	2,111	13,552
	11,107,508	11,356,775
Net income	(26,909)	462,588
Total funds brought forward	11,356,775	10,894,187
Total funds carried forward	**11,329,866**	**11,356,775**

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

4. Voluntary income

	Restricted Funds	Unrestricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Donations gifts and events	158,903	1,685,291	1,844,194	1,662,533
Legacies	-	522,473	522,473	100,768
Income from capital appeal	7,000	38,500	45,500	38,415
Jewish Homes Emergency Appeal	-	-	-	48,763
	165,903	**2,246,264**	**2,412,167**	**1,850,479**

The Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5. Income from charitable activities

	Restricted Funds	Unrestricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Residential and nursing services	-	7,766,044	7,766,044	6,998,066
Independent living and supporting people	-	610,443	610,443	515,075
Exceptional income – Covid-19 grant funding	-	-	-	478,397
Exceptional income – HMRC CJRS	-	-	-	15,887
Community care:				
Children's centre	-	54,659	54,659	58,201
Volunteers project	-	43,127	43,127	25,076
CAST	-	55,188	55,188	49,521
Play schemes	-	35,512	35,512	32,069
Mental health and other projects	-	92,741	92,741	48,851
	-	**8,657,714**	**8,657,714**	**8,221,143**

6. Investment income

The group's investment income of £31,147 (2022: £21,532) arises from dividends and similar income from investments held with Close Brothers and monies on deposit.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

7. Analysis of expenditure on charitable activities

	2023 Total Funds	2022 Total Funds
	£	£
Residential and nursing services	9,287,898	8,033,423
Independent living and supporting people	446,830	334,279
Community care:		
Children's centre	25,951	26,569
Volunteers project	163,788	149,598
CAST	388,509	346,842
Play schemes	35,868	19,346
Mental health and other projects	134,397	80,101
	10,483,241	**8,990,158**

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the source of income directly to support those activities.

	Residential & nursing services	Independent Living	Community Care	Total
	£	£	£	£
Costs	9,287,898	446,830	748,513	10,483,241
Grants, fees and voluntary income	7,766,044	610,443	281,227	8,657,714
Exceptional income	-	-	-	-
Net (income)/cost funded from other income	1,521,854	(163,613)	467,286	1,825,527

9. Net income/(expenditure) for the year

	2023	2022
Stated after charging:	£	£
Operating leases – property	18,450	25,267
Operating leases – equipment	11,816	11,816
Depreciation	33,185	70,435
Auditor's remuneration:		
Audit fees (exclusive of VAT)	24,324	19,912
Accountancy services	3,000	2,000

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

10. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	6,979,558	6,067,061
Social security costs	547,784	432,068
Pension costs	197,735	173,054
	7,725,077	6,672,183

One employee had employee benefits between £60,001 and £70,000 (2022: two), three between £70,001 and £80,000 (2022: three), none between £80,001 and £90,000 (2022: none), none between £90,001 and £100,000 (2022: none), none between £100,001 and £110,000 (2022: one) and one between £110,001 and £120,000 (2022: none).

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Trustees were not paid nor received any other benefits from employment with the group or its subsidiaries in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No Trustee received payment for professional or other services supplied to the Charity (2022: £nil).

The key management personnel of the group, comprise of the Trustees, the Chief Executive Officer, Community Services Director, Finance Director, Operations Director, Clinical Services Director and Fundraising/Marketing Director of the Federation of Jewish Services.

The total employee benefits of the key management personnel of the Charity were £451,724 (2022: £458,796).

11. Analysis of governance costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. As stated above the Charity trustees receive no remuneration or fees. The Trustees consider that governance costs have been incurred in respect of audit, accountancy and professional fees.

	2023	2022
	£	£
Professional fees	24,545	16,857
Audit fees	24,324	19,912
Accountancy fees	3,000	2,000
	51,869	38,769

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

12. Staff numbers

The average monthly head count was 354 (2022: 342) and the average monthly number of employees (including casual and part time staff) during the year were as follows:

	2023 Number	2022 Number
Nursing and Caring Services	193	179
Catering Services	38	40
Laundry Services	6	7
Maintenance, FMS & Housekeeping	43	47
Customer Services	11	9
Community Projects	31	28
Religious Amenities	2	2
Management & Administration	30	30
	354	342

13. Related party transactions

During the year, the Charity received donations from the Trustees and connected parties amounting to £164,160 (2022: £184,784).

14. Corporation tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15. Tangible fixed assets

Company	Property	Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost or valuation	**£**	**£**	**£**	**£**	**£**
At 31 March 2022	9,050,000	1,417,894	1,108,713	66,184	11,642,791
Additions	-	3,180	91,386	-	94,566
Disposals	-	-	-	-	-
At 31 March 2023	9,050,000	1,421,074	1,200,099	66,184	11,737,357
Accumulated depreciation					
At 31 March 2022	-	1,400,226	1,094,704	65,544	2,560,474
Charge for the period	-	19,619	12,928	639	33,186
Disposals	-	-	-	-	-
At 31 March 2023	-	1,419,845	1,107,632	66,183	2,593,660
Net book value					
At 31 March 2023	**9,050,000**	**1,229**	**92,467**	**1**	**9,143,697**
At 31 March 2022	9,050,000	17,668	14,009	640	9,082,317

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

16. Tangible fixed assets - Group

Group	Property	Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost or valuation	**£**	**£**	**£**	**£**	**£**
At 31 March 2022	10,500,000	1,423,134	1,181,302	66,184	13,170,620
Additions	-	3,180	91,386	-	93,566
Disposals	-	-	-	-	-
At 31 March 2023	10,500,000	1,426,314	1,272,688	66,184	13,264,186
Accumulated depreciation					
At 31 March 2022	-	1,405,466	1,167,293	65,544	2,638,303
Charge for the period	-	19,619	12,928	639	33,185
Disposals	-	-	-	-	-
At 31 March 2023	-	1,425,085	1,180,221	66,183	2,671,488
Net book value					
At 31 March 2023	**10,500,000**	**1,229**	**92,467**	**1**	**10,593,697**
At 31 March 2022	10,500,000	17,668	14,009	640	10,532,317

The group's property assets were valued in July 2015 by Thomson Associates, Chartered Surveyors on an Existing Use Basis (in accordance with the RICS Appraisal and Valuation Manual-Appendix A) at £10,500,000 (company £9,050,000). The directors consider this valuation to be appropriate at this balance sheet date. As a consequence, all subsequent expenditure on land and buildings has been categorised as refurbishments and no depreciation charged in the year. Consequently, the historic costs associated with revalued buildings have not been disclosed as this information is not considered to be meaningful.

Included above are assets held under finance leases with carrying amount of £Nil (2022: £Nil) on which depreciation was charged during the year of £2,450 (2022: £10,013).

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

17. Investments

Group and Company	Quoted Investments	Cash Deposits	Total
	£	£	£
Market value at 1 April 2022	806,139	196,955	1,003,094
Additions/deposits	439,636	-	439,636
Disposal proceeds/withdrawals	(227,509)	(189,290)	(416,799)
Unrealised investment gains/(losses)	(69,649)	-	(69,649)
Realised investment gains/(losses)	2,111	-	2,111
Market value at 31 March 2023	950,728	7,665	958,393
Historic cost at 31 March 2023	946,127	7,665	953,792

Quoted investments comprise the following:	2023	2022
	£	£
Fixed interest investments	299,861	154,283
UK & Overseas Equities	486,067	447,911
Other Investments	172,465	400,900
	958,393	1,003,094

The investment below individually makes up more than 5% by value of the investment portfolio at 31 March 2023.

	Units	£
Royal London Short Duration GBL High Yield BD Z Inc.	75,000	55,965

18. Fixed asset investments

The company holds 100% of the ordinary share capital of the following company, which is registered and incorporated in England and Wales, of which the aggregate of capital and reserves at 31 March 2023 and the results for the last relevant financial year were as follows:

Subsidiary undertakings	Principal activity	Capital and reserves	Surplus for the year
		£	£
Heathlands Housing Association Ltd	Supported living provider	1,510,140	2,525

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

19. Stock

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Consumables stores	30,307	27,766	30,307	27,766

20. Debtors

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Other debtors	4,422	9,718	43,937	152,076
Prepayments and accrued income	581,899	315,437	580,562	314,337
	586,321	325,155	624,499	466,413

21. Creditors: amounts falling due within one year

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Trade creditors	369,931	242,257	369,931	242,257
Other creditors	1,554	62,682	1,554	62,682
Accruals	319,854	381,494	314,084	376,914
	691,339	686,433	685,569	681,853

22. Creditors: amounts falling due after more than one year

There are no creditors falling due after more than one year for the group or charity in either 2023 or 2022.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

23. Analysis of net assets between funds

	Tangible Fixed Assets	Investments	Cash and other Net Assets	Total
	£	£	£	£
Unrestricted funds	93,697	958,393	1,115,214	2,167,304
Designated funds	9,842,823	-	-	9,842,823
Revaluation reserve	657,177	-	-	657,177
Restricted funds	-	-	172,701	172,701
Total funds 31 March 2023	10,593,697	958,393	1,287,915	12,840,005
Total funds 31 March 2022	10,532,317	1,003,094	1,328,979	12,864,390

Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets.
The revaluation reserve represents the difference between the historic cost of fixed assets, namely the Charity's property, and their revalued amount held on the balance sheet.

Restricted funds arise from the provision of funding or donations for specific projects. Transfers between funds either represent the fulfilment of restrictions or contributions to certain projects from the Charity's unrestricted funds. There were in excess of 40 such projects during the year. Whilst all donations and projects are significant to the Charity the only project with a material value of unspent funds at the year end was My Voice project with £28,269 (2022: £16,963).

24. Reconciliation of movement in funds to cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(24,385)	466,866
Add back refurbishment costs expensed	113,425	286,006
Add back depreciation charge	33,185	70,435
Add back/deduct investment revaluation loss/(gain)	72,431	(19,739)
Add back/deduct (profit)/loss on sale of investments	(2,111)	(13,552)
Deduct interest income shown in investing activities	(31,147)	(21,532)
(Increase)/decrease in stock	(2,541)	5,837
(Increase)/decrease in debtors	(264,946)	257,657
Increase/(decrease) in creditors	4,905	67,713
	(101,184)	1,099,691

The group has no debt. Therefore, the net funds comprise cash at bank and in hand.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2023

25. Operating lease commitments

At the reporting end date the group and parent company had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Within one year	20,453	29,356	20,453	29,356
Between one and five years	11,250	31,703	11,250	31,703
After five years	-	-	-	-
	31,703	61,059	31,703	61,059

FEDERATION OF JEWISH SERVICES

England & Wales - Charity number 1117126

Accounts

Company Registration Number: 5858766
Charity Registration Number: 1117126

FEDERATION OF JEWISH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

GROUP REPORT & FINANCIAL STATEMENTS
31 MARCH 2022

Trustee's Report and Financial Statements
Reference and Administrative Information

Directors and Trustees:
J V Besbrode
R Davies
D H Eventhall
D R Hamburger
H D Joseph
M E Sciama (also Company Secretary)
B M Yaffe
R Vallance

Senior Management Team:
Chief Executive: Mark Cunningham

Departmental Directors:
Director of Finance: Dominic Irving
Director of Operations: Sheila Heywood-Holt
Director of Fundraising/ Marketing: Raphi Bloom
Director of Community Services: Bernie Garner
Director of Clinical Services: Karen Johnson

Company Number: 5858766
Charity Number: 1117126

Principal Office:
Heathlands Village
Heathlands Drive
Prestwich
Manchester M25 9SB

Auditors:
Royce Peeling Green Limited
The Copper Room
Deva City Office Park
Trinity Way
Manchester M3 7BG

Bankers:
National Westminster Bank plc
Manchester City Centre Branch
19 Market Street
Manchester M1 1WR

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne NE3 4PL

Investment Managers/Brokers:
Close Brothers Asset Management
5th Floor, 80 Mosley Street
St Peter's Square, Manchester, M2 3FX

CEO AND CHAIRMAN'S REPORT

We had envisaged starting 2021 with significant optimism that Covid-19 had run its course and we could begin to recover from the impact of the pandemic.

2021 was meant to be the year that we returned to normal and got everything back on track but instead we had to continue the battle against the virus and the constant challenges it brought. It has certainly been a difficult time.

Unfortunately, the infection rate rose significantly in January through to early March 2021. We were very grateful that the vaccination programme seemingly had an impact, and we did not experience the same devastating loss of so many much-loved residents as we did in April 2020.

Our year began with a poignant moment of reflection and remembrance of those residents, family and friends who lost their life to Covid-19 in 2020. It was important to recognise how resilient and heroic our workforce had been and reflect on those moments of unexpected kindness and sacrifice that defined one of the most difficult periods in our history.

The easing of restrictions in May and June 2021 did enable many of our services to revert to their more normal pattern of service delivery but this was tempered by the appearance of a new variant of Covid-19 causing further disruption. The high infection rates meant operationally we endured significant pressure due to the impact on our workforce and this was compounded by the end of the furlough scheme and other funding opportunities that supported care homes.

The infection peaks and troughs continued through 2021 until March 2022, when the last rise in infections saw over 120 employees test positive for Covid-19 in the space of two months.

Our commitment to the testing regime and the dedication of our workforce, with over 98% completing the mandatory vaccination programme in line with the Government's deadline, helped mitigate the impact.

Despite Covid-19, we have achieved a great deal and there has been a lot to celebrate.

In May 2021, we took our bi-annual fundraising dinner event out of a venue for 500+ people, into everyone's living room. We commissioned a poem by the Manchester poet Tony Walsh which was set to film and broadcast on Freeview TV. The film traced the 150-year history of the Fed, closely interwoven with the history of our great northern city of Manchester and highlighted the key services the Fed delivers. As a fundraising event, the film was innovative, ground-breaking, and extremely successful in raising much needed funds.

The refurbishment of our residential first floor care facility to create Cedarwood House was completed in just over two months. This created new lounges for our residents and made the household much brighter and better able to support the needs of people living with dementia.

We were honoured by the announcement that the Queen's Award for Voluntary Service (QAVS) had been awarded to our 'My Voice' project. The project supports survivors and refugees from the holocaust to recount their life stories which are then published into hardback books. These books create a legacy for the survivor, their families, and future generations. An amazing project and a fantastic honour.

We have continued our delivery of Discharge to Assess (D2A) services in partnership with Bury Council and the NHS. The joint delivery of this service has helped support the organisation with its running costs, whilst at the same time contributing to the needs of the wider community in Bury.

Again, we have done an exceptional job of weathering the storm and are now facing a renewed period of change and recovery. This time, it does feel as if our optimism for the year ahead is well founded. A reduction in the Covid-19 infection rate and a relaxation on restrictions will allow us to increase focus on our primary purpose to provide outstanding advice, support and care to the vulnerable people we help.

It is difficult to anticipate all the changes that we will face in 2022/23. We do not yet fully understand the demand for residential and nursing care or for D2A services and with several changes in legislation set to impact on social care, the sector is likely to go through a turbulent and unpredictable time. We do know that the demand for specialist nursing care is increasing but the biggest growth in demand is likely to be for community services.

Our community services have continued to build upon the outstanding work undertaken last year, helping more and more people across Greater Manchester. With increased pressure on homecare provision and dwindling Council budgets, our

community services are increasingly becoming frontline responders, rather than the safety net they have traditionally been. Whilst we currently support one in seven Jewish homes through our CAST services and dedicated volunteers, we know this demand will increase.

April 2022 saw our organisation adopt the Living Wage Foundation's real living wage. We have long advocated the fact that the people working in social care are highly skilled, dedicated and deserve to be paid a real living wage. We are immensely proud that The Fed has chosen to adopt the real living wage as a minimum rate of pay and that, at the time of application, we will be one of only twenty employers in Bury offering this wage structure.

Our decision is firmly based upon the belief that our workforce is our greatest asset and reflects our respect for the commitment, dedication and hard work that typifies someone who is part of this incredible organisation.

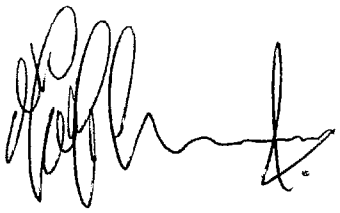
Supporting our front-line staff are our donors, trustees and a community that recognises the difference The Fed makes to the lives of vulnerable people both young and old.

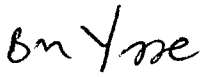
The key to our continued success is working together as a team and working in partnership with other organisations, we must continue to strive for excellence, quality and putting the people we care for first.

Mark Cunningham
Chief Executive

Bernie Yaffe
Chairman

19th October 2022





Financial Review

I am pleased to report on The Fed's financial accounts for the year ended 31st March 2022.

In a 12-month period that has again been dominated by Covid-19 and its aftereffects the financial results show a better performance than might have been expected in the circumstances.

The demand for residential care has continued to be at a low level but fortunately occupancy levels for nursing care have increased including the D2A service provided to local authorities.

In addition, we have been able to secure a significant number of Covid-19 related grants which has helped to alleviate some of the material increase in costs incurred during the year.

In particular our wage costs have increased for the following reasons:

- Increased rates of pay
- High level of sickness
- An inability to fill all available posts which led to a very large rise in agency costs.

These issues are typical of those suffered in the care home sector and the NHS. Therefore, our recruitment of overseas nurses and our commitment to paying the Real Living Wage are going to be crucial to managing our staffing budget going forward.

Fortunately, we have also had a good year for our voluntary income due to the generosity of our donors who responded positively to some new marketing and fundraising initiatives.

In conclusion, The Fed ended up with a financial surplus for the year of £467,000 which will be added to our reserves and will help increase our financial resilience for the challenges ahead.

Michael Sciama
Treasurer

19th October 2022

Report of the Trustees for the Year ended 31 March 2022

Our Values, Vision & Purpose

The objects of the Charity are to provide advice, care, treatment, and support to Jewish people of all ages living in Greater Manchester.

People may need such assistance by reason of poverty, hardship, distress, infirmity, or old age. Support is provided via a range of services including children and families' services, residential and nursing care, supported living, advice and information, social work services, mental health services, volunteer support and carers services.

Our values underpin all our work, our plans, and the implementation of our services

Our values

- **C**aring: showing kindness, understanding and compassion
- **R**espect: focusing on each person's needs, dignity, and choice
- **E**xcellence: delivering outstanding advice, support, and care
- **W**orking Together: achieving more through partnership and teamwork

Our vision

A community where people can live life to the full, feeling safe, valued, and cared for.

Our purpose

To provide outstanding advice, support, and care services to people of all ages living in the Jewish and local community.

Structure, Governance and Management

The Federation of Jewish Services (The Fed) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2009. It is registered as a charity with the Charity Commission.

The current Directors of The Fed are the Board of Trustees, both titles are used on occasions but refer to the same individuals. The Board comprises of eight Trustees.

As part of a governance review it has been proposed that the current constitution, Memorandum, and Articles of Association are reviewed to ensure the documents remain compliant with Charity and Company Law and reflect best practice.

Several changes are envisaged that may include the streamlining of administrative processes and providing the Trustees with greater flexibility.

It is suggested that the scope of the existing objects broaden and extend the area of benefit to the whole of the UK, although with a particular focus on Greater Manchester and expand the range of assistance that we provide to our beneficiaries.

The Board of Trustees meets regularly (minimum of six times per year) to discuss policy, strategy and review operational performance. The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity and has delegated authority for operational matters including finance and human resources. Additional oversight and support is provided to the Board of Trustees via sub-committees.

The Senior Leadership Team comprises of:

- Chief Executive: Mark Cunningham
- Director of Finance: Dominic Irving
- Director of Community Services: Bernie Garner
- Director of Operations: Sheila Heywood-Holt

- Director of Clinical Services: Karen Johnson
- Director of Fundraising & Marketing: Raphi Bloom

On the 31st of March 2022, the Board of Trustees was supported by eight sub-committees. Some of these are recent creations and have been set up in response to a review of governance and management structures.

Current sub-committees include:

- Internal Audit & Risk committee
- Quality Assurance committee
- Finance committee
- Health & safety committee
- Workforce & HR committee
- Remuneration committee
- Community services committee
- Fundraising committee
- Facilities and Procurement committee

Each sub-committee has at least one Trustee as a member. Frequency of meetings is set by the chair of each committee. A new induction and information pack has been produced for committee members.

Appointment of Trustees

It should be noted that the articles are currently under review and several changes are proposed but no changes have yet been formally adopted or ratified. Until any proposed changes are endorsed there is no change to the appointment process of Trustees.

There shall be at least six and no more than twelve Trustees. The first Trustees shall be appointed under the Articles. Future Trustees shall be appointed as provided in the Articles. The first Trustees shall be those subscribers whose signatures, names and addresses appear on the first Memorandum and Articles of Association of the Company.

The Board of Trustees may at any time co-opt any person to be a Trustee to fill a vacancy in their number or as an additional Trustee (provided that the maximum number of Trustees is not exceeded) but a co-opted Trustee shall hold office only until the next annual general meeting but he/ she shall be eligible for re-election.

One third of the Trustees shall retire at each annual general meeting of the Charity or, if their number is not divisible by three the number nearest to one third. The Trustees to retire shall be those longest in office since their last appointment but as between those who were appointed on the same day those to retire shall be selected by agreement between them or in the absence of agreement them by lot.

A Trustee who retires at an annual general meeting may be reappointed. No person other than a Trustee who retires by rotation may be appointed to be a Trustee unless he or she is proposed and seconded for appointment in writing by two Trustees of the Charity and has signed a declaration that he or she is eligible and willing to serve as a Trustee.

New Trustees receive induction training into their role to familiarise themselves with both the Charity and the responsibilities that go with Trusteeship. This is supplemented throughout their time on the board with more specialised training in areas as the need arises and at policy meetings which bring together Trustees and senior staff to review the Charity's goals and strategic plans. On a periodic basis Charity Commission guidance is also shared with the Trustees.

Related Parties and cooperation with other organisations

None of the Trustees receive remuneration or other benefit including reimbursement of expenses from their work with the Charity. Any connection between a Trustee or senior manager of the Charity with a service user must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year the Charity received related party donations of £184,784 (2021: £129,508).

Investment Policy

The Trustees adopt a prudent and responsible approach to investments and look to invest in a broad portfolio of low to medium risk investments that will provide a reasonable annual yield. The Trustees manage the investment portfolio through Close Brothers who have been given a discretionary investment management mandate.

Reserves Policy

The Trustees' aim is to maintain unrestricted liquid reserves at a level to cover any future annual operating deficit. The reserves are needed to meet the working capital requirements of the Charity. The Trustees are confident that at this level they will be able to continue the current activities of the Charity.

The level of reserves held at year end comprising of cash and investments totalled £2,665,585, of which, £186,039 were restricted for the purposes of future capital projects and other charitable activities (net unrestricted liquid reserves £2,178,351).

The forecast operating deficit (excluding voluntary income) for the current year is £2,061,367 which represents a deficit of £538,567.

This policy will be actively reviewed on a regular basis to take account of changes to the future plans of the organisation and perceived risks.

How our services delivered public benefit

In FY 2021 our community teams supported approximately 1,589 households via one or more of our services. This is an increase of 14% from FY 2020 and a 22% increase from FY 2019 and represents supporting an estimated one in seven Jewish households in Greater Manchester.

Our community services:

- Delivered 28,200 hours of volunteer support
- Supported 135 carers
- Helped claim £142,000 of benefits and grants
- Managed 5,600 helpline enquiries
- Supported 1,013 individuals with mental health issues
- Supported 36 Holocaust survivors
- Supported 17 survivors of domestic abuse
- Provided financial support and wellbeing packs to people living in isolation or poverty

Most of our community services are completely free of charge to the recipient with access to the service being based on need rather than the ability to pay. In certain circumstances clients are asked to contribute toward costs or activities. Clients are not refused a service if they cannot pay.

Our Village services:

- Provided care to an average of 134 people a week
- Subsidised the care costs of an average of 20 people per week
- Provided expert end of life care
- Provided a D2A service for both the Jewish and wider community
- Supported over 100 people living with dementia
- Provided a base for the local team of District Nurses and Social workers
- Provided a base and facilities for another Jewish charity (Chai Cancer Care)
- Provided support and accommodation to an average of 25 people in Moorview, our independent living scheme
- Provided free mortuary services to the Jewish community

The provision of residential and nursing care has a complex funding arrangement facilitated by both the Local Authority and NHS. Where people have been assessed as having the financial means to pay their own care costs, they pay the full cost of

their care. Where an individual has less than the capital threshold for statutory funding and there is no family, or the family lack the means to contribute toward the costs, the Charity meets the funding gap between the cost of care and the statutory contract rate.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission. Through the range of services outlined in this report and the outcomes and social value delivered, the Charity can fully demonstrate it is providing public benefit.

Our Workforce

Employment Policy

The Fed is committed to establishing equality of opportunity for all staff and volunteers. We have a diverse workforce and believe in promoting diversity and inclusion in all forms. We have policies in place to ensure we give equal access to new candidates and existing staff in relation to any opportunities that may exist. We are a Disability Confident registered employer.

We aim to be an employer of choice and have around 350 paid staff. We engage with our workforce on a regular basis, value their opinions, and receive feedback through a variety of events and surveys. We have a work-based app to share information and distribute regular newsletters.

We recognise the importance of attracting and retaining talented staff to ensure our continued success. We endeavour to offer wages that will enable us to attract, retain and motivate people with the right knowledge, experience, skills, and qualifications. At the same time, we must ensure the viability and long-term sustainability of the organisation and pay wages that are commensurate with care providers in the voluntary sector.

Alongside pay we offer several other key benefits including:

- Health care scheme
- Life assurance
- Free uniform
- Wellbeing support
- Blue Light card discount scheme
- Onsite café discount
- Higher than average holiday entitlement
- Festive bonus
- Long service awards

Real Living Wage

In April 2022, The Fed has become a Real Living Wage employer. This will require our commitment to the Foundation Living Wage. The Real Living Wage rates are higher because they are based on the costs of living, not just the government minimum.

This has been a values led proposal based on the belief that as a charity we should recognise the skills, commitment, and dedication of those who help to deliver a difference to the lives of our beneficiaries.

Gender Pay Gap Report 2022

Under new legislation that came into force in April 2017, UK employers with more than 250 employees are required to publish their gender pay gap in order to show how large the pay gap is between their male and female employees.

The information below shows our median and mean gender pay gap and bonus pay gap based on hourly rates of pay as at the snapshot date of 5 April 2022, and bonuses paid in the year to 5 April 2022.

The Fed are proud to demonstrate its equality, fairness and openness in relation to gender pay.

We are confident that as we continue to monitor and reflect the gender pay gap it will continue to remain at a sustainable level.

The Fed's workforce is made up of significantly more female than male staff, at the reporting date we employed 95 men and 252 women.

The Fed believes in being an inclusive and diverse organisation where everyone has the opportunity to reach their full potential.

Our gender pay gap is as follows:

Our mean gender pay gap is -4%
(mean is the average of the hourly rates – the negative figure means that the mean hourly rate for women is greater than that for men)

Our median gender pay gap is -1.4%
(median is the middle value of the range of hour rates – see above for explanation of the negative figure)

Our gender pay gap is significantly lower than the average of 14.9%. The negative number indicates that women on average earn more than men.

Modern Slavery and Human Trafficking

The Fed is committed to acting ethically and with integrity both internally and in our business relationships, and we expect the same high standards from the organisations we work with.

Our ethical values and procurement principles are communicated to our suppliers, and we seek partnerships with organisations that share our values. We will never knowingly support or do business with organisations in any way connected with slavery, human trafficking, or child labour.

Remuneration for Senior staff

The Trustees designate the senior leadership team to run and operate the Charity on a day-to-day basis.

The pay of senior staff is referred to the Remuneration Committee and reviewed on an annual basis.

Key management salaries are reviewed by the Chairman, Chief Executive and Treasurer who make up the Remuneration Committee.

Principal Risks & Uncertainties

A review of our risk management strategy identified that we needed to make our structure and risk register arrangements more robust. This has resulted in training for the senior management and leadership team and the creation of an internal audit and risk committee.

The committee has been established at the beginning of 2022.

Individual risk registers have been created for key areas of the organisation reflecting both operational and strategic risks. These are managed and updated on a day-to-day basis by risk owners identified across the services.

The Trustees have a risk management strategy which comprises of:

- A review of the principal risks and uncertainties that the Charity and its subsidiary face
- The establishment of policies, systems, controls, and procedures to mitigate those risks identified in the review, ensuring the risk falls within the Charity's risk appetite.
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

The Charity has identified the following principal risks that it believes it is exposed to:

- Continued economic uncertainty and operational disruption brought about by Covid-19
- UK economic factors causing rising inflation, higher wage demands and increased costs for utilities and supplies
- Influence of wider global issues affecting supplier costs and workforce
- Increased pressure on voluntary income due to rising operational deficit and donor fatigue/demands
- Political changes and changes in legislation affecting the funding and delivery of residential and social welfare services
- Major fire, terrorist, or serious untoward incident
- Reputational damage due to serious incident or safeguarding issue

- Loss of high value contracts in relation to D2A services or block contracts
- Reduced availability of skilled workforce due to increased care sector demand and competition with other employment sectors
- Regulatory compliance failure (CQC, HSE, HMRC, ICO)
- Reduced income from residential and nursing care occupancy
- Cyber-attack or data loss/breach
- Further pandemic or major infection/virus
- Misappropriation of Charity funds through fraudulent acts

Our Services - What we do

Community Advice and Support Team

At the heart of this team is our helpline which provides a contact point for the community and potential service users. The team manages enquiries and referrals for help and support from both the community and statutory services.

Alongside the referral and advice service we offer extensive social work support to individuals, families and both adults and children. The support may involve formal assessment and care planning and joint work with statutory services. Support is provided by both registered social workers and support workers.

Demand for our social work services has increased dramatically since 2020.

Adult Groups and Activities

Whilst Covid-19 had a profound impact on our ability to offer services in this service area we have been able to build back slowly and have continued to provide a range of services including:

- Mental health drop-in services
- Community café
- Carers wellbeing sessions
- Carers peer support groups
- Male carers group
- Walk and talk sessions
- Bagel brunch group

Children's Groups and Activities

As with our adult community groups, activity was severely curtailed by Covid-19 restrictions. Service delivery was re-established as the year progressed and the programme is now back up and running and includes:

- Mum's & Tots group
- Project Smile Play & Learn sessions
- Holiday play schemes
- Sunday play pods
- Outreach play & fun packs

Volunteer Services

Our volunteer teams play a huge role in supporting our vision and purpose. The service is well established with a robust and experienced team of volunteer coordinators supported by a manager. Throughout the pandemic the volunteer team has adapted and changed its method of engagement and support to reflect the changing restrictions and demands.

The project was awarded the Queen's Award for Voluntary Service in 2016.

Fundamentally the project supports vulnerable, isolated, and lonely members of the community. New initiatives include a young volunteer "Next Generation" scheme and an information service designed to share updates on health-related issues. All our volunteers are DBS checked and undergo induction and training particularly in relation to confidentiality, safeguarding and health and safety. The service has approximately 560 registered volunteers and delivers 28,200 hours of support per annum.

My Voice Project

The Fed's My Voice Project supports Holocaust survivors and refugees in recording their life stories and to transcribe and edit these into individual books. The project has 50 specially trained volunteers who provide practical help and support with the process. The books provide a legacy for both the storyteller, their family and the wider community.

In 2021 the project was awarded the Queen's Award for Voluntary Service.

Moorview Independent Supported Living Scheme

Moorview House is part of our Village services and provides 31 apartments and studio apartments for people who want to live independently on the Village site.

The scheme has a range of apartments, one bed apartments and studios available for rent. Support and scheme management is provided as part of the rent and additional care services can be purchased in line with people's individual needs. The scheme saw a significant reduction in occupancy during 2021/22 as people's needs increased and a number moved into residential or nursing care. The pandemic has impacted on the admission process and occupancy has been slow to recover.

Residential & Nursing Care

The Fed provides a range of residential and nursing care beds across several different households. This care includes:

- Residential care
- Residential dementia care
- Respite care
- Nursing and end of life care
- Nursing dementia care

Heathlands is registered with the Care Quality Commission (CQC) and is rated overall as Good.

In total we have 167 available beds. Occupancy has been affected by the pandemic and admissions continue to be disrupted. Progress is being made and there are positive signs that occupancy levels are set to improve.

The funding and provision of residential and nursing care remains a complex area which is subject to a wide range of market forces. We have focused on maintaining the quality of care and staffing levels, investing in the activities and environment in which we care for people and focusing on safety and wellbeing.

D2A Service

This has been a partnership with Bury Local Authority and Bury CCG to deliver a care service that supports people to be discharged from hospital once medically optimised. Based in Eventhall House on our Village site, the service admits patients from a variety of local hospitals to a dedicated care household providing up to 29 beds.

Following admission people are assessed by Bury social workers and therapy staff to ascertain their future needs and facilitate a discharge back home wherever practical and safe. The average length of stay is six weeks which helps reduce the pressure on hospital beds which has been exacerbated by the pandemic.

The partnership looks set to continue in 2022/23 although the criterion for admission is under review. The scheme has been highly successful in supporting the wider community and delivering a healthy income stream for the Charity.

Achievements & Performance

Despite the challenges we have encountered, we have been able to stick to our core plan and strategy for the year

The following represents a list of key achievements and performance outcomes for 2021/22

- Reduced Covid-19 mortality rate
- Completed refurbishment of Cedarwood House
- Supported multiple safe moves for residents across site
- Planned implementation of the Real Living Wage
- Support of Workforce through new wellbeing strategy
- Completion of Vaccination programme
- Maintained our swabbing regime and infection control measures
- Maintained occupancy level in line with target
- D2A income of £1.9m
- Maximised income from furlough, grants, and infection control funding
- Restructured customer service team
- Essential boiler refurbishment completed
- Progress made with Wi-Fi infrastructure
- Funding for Next Generation volunteering project
- TV appeal and poem – Not Alone & the FWord
- Queen's Award for Voluntary Service for My Voice Project
- Humans of the Fed podcasts
- Management of demand for social work services
- New Clinical Manager recruitment
- External quality inspection
- Increased service delivery and engagement in South Manchester
- Maintained standards of care, health & safety, and compliance

Our overall conclusion has been that 2021/22 was in many ways a much harder and challenging year than 2020/21. Although we did not experience the same number of Covid-19 related deaths, it has taken a great deal of stamina and resilience to see this year to its conclusion. Operationally the challenge to maintain, motivate and support our workforce has been huge.

What has made a difference is the fact that we stuck to our values and where possible ensured we kept to our plans. As a result, we were able to accomplish some key milestones and a great deal of success.

Our Long-term Strategy

Our purpose to provide outstanding advice, support, and care services to people living in the Jewish and local community remains unchanged. The uncertainty created by the pandemic and the political changes affecting social care remain a key factor in determining our priorities for the year ahead.

We believe that our services must remain agile and adapt and change in line with the needs of our community and beneficiaries, considering the significant and growing financial pressures.

To be the social care provider of choice

- Focusing on delivering responsive, safe, high-quality care
- Providing outstanding caring and compassionate services

Ensuring our Services are sustainable, effective, essential, and financially strong

- Using our resources effectively and managing costs
- To innovate and be proactive in our fundraising activities, maintaining the strong relationship we have with our donors

Ensuring people know who we are and how we can help

- Improving awareness and understanding of what we do
- Improving how we communicate with the people we support, our employees, our volunteers, and donors

Working with the local community to develop services for the future.

- Developing existing and new services to meet the changing demands of social care
- Working in partnership with other organisations and communities

What underpins our Strategy

Caring

- Treating people with compassion, kindness, dignity, and respect
- Improving the quality of our services and customer care

Safe

- Ensuring all our service users, employees, visitors, and volunteers are protected from abuse and avoidable harm
- Enhancing our systems of safe work and ensuring we are safe and compliant

Responsive

- Organising services so that they meet the existing and changing needs of the people we support and care for
- Ensuring our services put the individual first and at the centre of what we do

Effective

- Ensuring that people's care and support makes a positive difference to their lives and promotes choice
- Reviewing the services we provide to ensure that we make best use of our resources and achieve the best outcomes for service users and our workforce

Well-led

- Ensuring that the leadership, management, and governance of the organisation is robust and promotes the delivery of high-quality care and supports learning and innovation
- Ensuring that we have the best possible workforce with the right values, skills, and knowledge
- Ensuring that our finance and fundraising strategies are clear and support our sustainability and ambitions

Our Year Ahead

As already highlighted, 2022/23 is poised to be an unpredictable year. On one hand we are part of the ongoing journey out of Covid-19 and the restrictions it has brought. The move to having no restrictions will undoubtedly have consequences for us all, potentially with further waves of infections and the corresponding requirements that remain in place for care providers.

The world of social care is facing some crucial pieces of legislation and changes in policy that could significantly define how we maintain and develop our services.

The new Health and Care Bill is the first major legislative reform of the NHS in England in a decade, and contains measures on the NHS, social care, and public health. The Government has included its plans to change the cap on the amount people pay for their long-term care costs and is to embark on a fair cost of care exercise that could determine fees and potential income for future years.

In September 2021, the Prime Minister confirmed the Government will be providing funding to support Local Authorities move towards paying providers a fair rate of care. This statement provides further detail on the funding available, including the expectations for fair cost of care and market sustainability, conditions of funding and distribution for 2022 to 2023. This is to enable local authorities to begin preparing local markets for reform.

Demand for community-based services has significantly increased and responding to these challenges is a key priority for the year ahead.

Residential & Nursing Care & Village based services

The pandemic has accelerated the suggested outcomes in the Carterwood report on Jewish Care Homes (October 2017). The report highlighted the oversupply of beds in relation to demand in London, but particularly in Manchester, Birmingham, and Leeds and this oversupply has been brought into stark reality.

Over the last 5 years we have seen a reduction of Council funded placements. Length of stay has reduced with people coming in at an older age, with higher needs and more complex health problems.

Specialist care is becoming the new mainstream.

Life expectancy has been increasing and we will see the population of people over the age of 90 triple in the next 20 years.

Demand for residential and nursing care has changed, the pandemic has created a lack of confidence and a reticence when it comes to admissions. Where previously people may have chosen to come into residential care on a private basis this has been inhibited by the pandemic and rising costs and admissions are being driven by need rather than choice. It does seem likely that short term and respite care will recover more quickly than permanent care but there are strong signs that market recovery in care homes will be evident by summer/autumn 2022.

There is greater demand for nursing-based services or more complex care:

- Elderly mentally ill (EMI) nursing
- Short term recovery & rehab
- Complex mental health and behaviours
- Elderly learning disability care and complex care

The provision of D2A services is unpredictable due to changes in funding arrangements within Greater Manchester.

The Charity has been successful in its tender to be an approved provider of complex care for Greater Manchester. Although this does not guarantee any additional income at present, it allows the Charity to negotiate with funding bodies to place services users with the organisation and therefore provide a new, surplus producing source of revenue.

Moorview has enjoyed almost 100% occupancy over the last 3-4 years with the luxury of a waiting list. The pandemic has seen many tenants transfer out of Moorview and into residential or nursing care and has limited our ability to attract new admissions. We anticipate that occupancy in Moorview will improve through 2022/23.

Community Services

Community Services have evolved significantly from our traditional method of engagement and service delivery prior to the pandemic.

Our CAST and volunteer services represent excellent value for money in terms of the numbers of people we support, and the social value and impact delivered when measured against the actual cost. With demand outstripping supply for community-based options such as homecare we recognise that there will be a corresponding increase in demand for community-based services. We are quickly becoming the front line rather than the safety net.

Partnership work with several local authorities and the delivery of specific assessment services has been a very positive feature of the work delivered in 2021 with continued emphasis on this area as we enter a new financial year.

Recruitment and investment in the team has been challenging but a great deal has been achieved with some great talent being added to the service. This is very much seen as a springboard to our ambitions for 2022/23 with the Next Gen volunteer project gaining momentum and the My Voice project establishing a legacy format for future service delivery.

Delivery of services in South Manchester has received greater emphasis and this is set to continue with the Fed-Link project.

Workforce and Training

Our workforce has endured an extremely challenging and debilitating time through the pandemic and especially through the last Omicron wave. Our focus has been on a wellbeing approach with increased support for people's mental health and recognition for outstanding work.

Operationally it has been a challenge, especially with the requirement of mandatory vaccinations putting additional pressure on our teams and our ability to recruit.

Overall, we have experienced a great deal of success and have appointed to several key posts

Our overseas nurse recruitment programme remains positive and has supported us through some particularly difficult times. This has now been widened to incorporate senior care staff following a change in Government policy. This is still a more cost-efficient recruitment method than using a UK agency and retention is much better.

Our long-term ambition to be a Real Living Wage employer has become a reality in April 2022. Whilst this will add to our wage bill, it elevates the organisation to a position which speaks volumes about our values and aspirations to be a good employer.

We have become one of only twenty organisations in Bury to pay the Real Living Wage, something we should be immensely proud of. We hope that the recognition will also bring benefits in terms of recruitment and retention in a very competitive workforce market.

Capital Expenditure

Generally, the Village site is in a much healthier position than it was eleven years ago but the new developments we introduced are beginning to show signs of wear and tear. This will form the focus of the capital expenditure review for 2022/23.

Maintenance issues that will require attention include:

- Drainage solutions
- Window replacements
- Main roof repairs
- Kitchen flooring
- Storage and archiving
- Laundry equipment replacement

Information Technology

The management of IT and our infrastructure remains a key area that we are seeking to improve. We were unable to make progress with this issue during 2021.

We will be seeking to appoint a digital lead for the organisation who can support our growing infrastructure and ambitions. The aim would be to recruit a suitable candidate in 2022.

As previously highlighted, we are forging ahead with the upgrade to the Wi-Fi infrastructure.

Finance

A continued decline in occupancy over the last five years particularly in terms of Local Authority funded placements has had a significant impact. The additional income from D2A services has been extremely welcome but there is always the risk of dependency and contracting with the NHS is always unpredictable.

There is unlikely to be any significant Covid-19 related funding in the next financial year.

Whilst we anticipate an improvement in occupancy for both Moorview and Heathlands, this will be accompanied by a significant increase in costs, certainly in respect of workforce wages and national insurance contributions. Additional indirect cost increases are inevitable with prices increasing for supplies, food and especially utilities.

To mitigate some of the risk around the cost of utilities being impacted by the conflict in Ukraine, the Charity entered into a new agreement for both gas and electricity that ensured the prices were secured for the medium term. This ensured that the Charity was not exposed to the escalating prices that other organisations are currently suffering.

Fundraising and Marketing

The team has enjoyed an extremely successful year despite the challenges.

The highlight in 2021 was clearly The F Word and the Not Alone poem which was a game changer in terms of communal fundraising, successfully utilising a medium previously not considered by other Jewish charities.

We continue to prioritise the Fed's image as a local charity supporting the local community and dependent upon the local community for funding.

An innovative approach has been taken to engagement on a different level, the podcast has enjoyed great success and the recent young donor events have been especially vibrant and engaging.

Operational Services

Our maintenance team has been exceptional over the last 12 months and has been extremely responsive and represents excellent value for money. The combination of in-house and external contractors remains the best solution for managing the Village site.

Alongside all the financial pressures, this area of operation also had to support the new challenges presented by Covid-19 in relation to infection control and a safe working environment.

Despite the challenges we have maintained our Health & Safety commitment with significant long-term work completed this financial year, including fire protection measures, door closures, lift smoke ventilation and redecoration of communal areas.

Our Priorities for 2022/2023

A Financially Strong and Safe organisation

- Improve occupancy levels across our Village services
- Continue to build on our fundraising and engagement strategy with donors
- Improve our income through new areas of service delivery and partnership
- Reduce waste, seek efficiencies, and empower budget holders to manage proactively
- Develop our digital strategy
- Develop and improve the auditing and management of risks at a Governance level

Buildings

- Completion of major roof works
- Sustain a high standard of maintenance and health and safety
- Replacement of windows and flooring in key areas
- Replacement and upgrade of furniture in shared communal areas
- Improve our Wi-Fi infrastructure and phone systems

Services

- Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life
- Review our Village care services in line with changing demands
- Improve person-centred keyworker system across our care services
- Respond to changing demands for mental health care and services
- Develop our community services to reflect changing needs and demands
- Maintain our partnership work with local councils and the NHS
- Explore opportunities for innovative dementia services including day care

Standards

- Ensure we meet health and safety standards and reinforce individual responsibility
- Work towards a CQC rating of Outstanding for all registered services
- Maintain our OFSTED registration, quality rating and five-star food hygiene rating
- Ensure people are aware of the Fed's policies and procedures and these are fit for purpose
- Ensure all our services are Covid-19 safe for service users, volunteers, and our workforce

People & Workforce

- Improve employee recruitment, retention, and sickness levels
- Support our workforce to achieve more
- Involve the people we support in developing our services
- Reduce isolation and loneliness and focus our resources on those in greatest need
- Improve and sustain the health and well-being of the people we support, including our workforce and volunteers
- Introduce more effective digital solutions to manage and support our staff and services

Community

- Raise our profile through robust marketing and communication strategies and ensure we explore and utilise new technology and platforms as much as possible
- Provide advice and support to help keep vulnerable adults and children safe
- Explore opportunities in relation to changes affecting health and social care
- Develop our volunteering offer to build our next generation of Fed Volunteers
- Work in partnership with other communal organisations to respond to changing welfare needs, helping to develop safe, well governed, and responsive services
- Maintain our role as a key partner in the delivery of Greater Manchester wide commissioned health and care services

Trustees'/ Directors' Responsibilities in relation to the Financial Statements

The Trustees of the Charity (who are also the Directors of the Federation of Jewish Services for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to our Auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees, having made enquiries, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The Auditors, Royce Peeling Green Limited, Chartered Accountants, have expressed their willingness to continue in office and a resolution regarding their appointment and remuneration will be submitted to the Annual General Meeting.



By order of the Board of Trustees
Bernie Yaffe
Chairman

19th October 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

Opinion

We have audited the financial statements of Federation of Jewish Services (the 'charitable company') and its subsidiaries ('the group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report, and the Financial Review prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Financial Review and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters in which we are required to report by exception

In light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees responsibilities statement set out on page 6, the Trustees (who are also Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have not realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below:

At the planning stage if the audit we gain an understanding of the laws and regulations which apply to the group and how management seek to comply with them. This helps us to make appropriate risk assessments.

During the audit we focus on relevant risk areas and review compliance with laws and regulations through making relevant enquiries and corroboration by, for example, reviewing Trustee meeting minutes and other documentation.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

We assess the risk of material misstatement in the financial statements including as a result of fraud and undertaken procedures including:

I. Review of controls set in place by management
II. Enquiry of management as to whether they consider fraud or other irregularities may have occurred or where such opportunity exist
III. Challenge of management assumptions with regard to accounting estimates
IV. Identification and testing of journal entries, particularly those which may appear to be unusual by size of nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely for the charitable company's members, as a body, and in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report or the opinions we have formed.

Royce Peeling Green Limited

Martin Chatten (Senior Statutory Auditor)
for and on behalf of Royce Peeling Green Limited,
Chartered Accountants and Statutory Auditor

The Copper Room
Deva City Office Park
Trinity Way
Manchester M3 7BG

Royce Peeling Green Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

21 October 2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING CONSOLIDATED INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income:					
Voluntary income	4	1,748,515	101,964	1,850,479	2,246,422
Income from charitable activities:	5				
Community care		213,718	-	213,718	87,458
Residential and nursing services		6,998,066	-	6,998,066	6,224,295
Independent living and supporting people		515,075	-	515,075	559,435
Exceptional income – Covid-19 grant funding		478,397	-	478,397	772,477
Exceptional income – HMRC CJRS		15,887	-	15,887	208,489
Income from other trading activities:					
Commercial trading operations		249,748	-	249,748	127,000
Investment income	6	21,532	-	21,532	21,235
TOTAL INCOME		**10,240,938**	**101,964**	**10,342,902**	**10,246,811**
Expenditure:					
Cost of raising funds:					
Fundraising team		(386,511)	-	(386,511)	(370,421)
Commercial trading operations		(176,217)	-	(176,217)	(67,396)
		(562,728)	-	(562,728)	(437,817)
Expenditure on charitable activities:	7				
Community care		(516,576)	(105,880)	(622,456)	(524,990)
Residential and nursing services		(8,033,423)	-	(8,033,423)	(7,817,046)
Independent living and supporting people		(334,279)	-	(334,279)	(394,868)
		(8,884,278)	(105,880)	(8,990,158)	(8,736,904)
Other expenditure:					
Refurbishments		(286,006)	-	(286,006)	(210,470)
Depreciation		(70,435)	-	(70,435)	(96,885)
TOTAL EXPENDITURE		**(9,803,447)**	**(105,880)**	**(9,909,327)**	**(9,482,076)**
Other recognised gains and losses:					
Revaluation of investments		19,739	-	19,739	82,119
Profit on disposal of investments		13,552	-	13,552	17,446
		33,291	-	33,291	99,565
Net income/(expenditure) and net movement in funds for the year		**470,782**	**(3,916)**	**466,866**	**864,300**
Reconciliation of funds:					
Total funds brought forward		12,207,569	189,955	12,397,524	11,533,224
Total funds carried forward		**12,678,351**	**186,039**	**12,864,390**	**12,397,524**

BALANCE SHEETS
AS AT 31 MARCH 2022

	Note	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed Assets					
Tangible Assets	15/16	10,532,317	10,602,752	9,082,317	9,152,752
Investments	17/18	1,003,094	703,961	1,003,094	703,961
Total Fixed Assets		11,535,411	11,306,713	10,085,411	9,856,713
Current Assets					
Stock	19	27,766	33,603	27,766	33,603
Debtors	20	325,155	582,812	466,413	577,649
Cash at bank and in hand		1,662,491	1,093,116	1,459,038	1,039,724
Total Current Assets		2,015,412	1,709,531	1,953,217	1,650,976
Liabilities					
Creditors falling due within one year	21	(686,433)	(607,042)	(681,853)	(601,824)
Net Current Assets		1,328,979	1,102,489	1,271,364	1,049,152
Total Assets Less Current Liabilities		12,864,390	12,409,202	11,356,775	10,905,865
Creditors falling due after more than one year	22	-	(11,678)	-	(11,678)
Net Assets		12,864,390	12,397,524	11,356,775	10,894,187
The Funds of the Charity					
Unrestricted income funds		2,178,351	1,707,569	2,120,736	1,654,232
Restricted income funds	23	186,039	189,955	186,039	189,955
Revaluation reserve	23	657,177	657,177	-	-
Designated fund	23	9,842,823	9,842,823	9,050,000	9,050,000
Total Charity Funds		12,864,390	12,397,524	11,356,775	10,894,187

Approved by the Trustees and signed on their behalf on 19th October 2022 by:

David Eventhall

Trustee

Company registration number 5858766 (England and Wales)

As permitted by section 408 Companies Act 2006 these financial statements do not include a separate profit and loss account for the parent company. The parent company's surplus for the year was £462,588 (2021: £874,008 surplus).

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR YEAR ENDING 31 MARCH 2022

	Note	2022	2021
		£	£
Net cash flow from operating activities	24	1,099,691	1,071,906
Cash flow from investing activities:			
Interest received		-	-
Dividends received		21,532	21,235
Purchase of tangible fixed assets	16	-	(3,627)
Other CAPEX expensed		(286,006)	(210,470)
Purchase of investments	17	(395,120)	(265,612)
Sales of investments	17	129,278	248,367
Net cash used by investing activities		**(530,316)**	**(210,107)**
Change in cash and cash equivalent in the year		**569,375**	**861,799**
Cash and cash equivalents at start of year		**1,093,116**	**231,317**
Cash and cash equivalents at end of year		**1,662,491**	**1,093,116**

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation
The financial statements have been prepared in accordance with 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Federation of Jewish Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis
The Charity reported a cash inflow of £569,375 on a group basis in the year. Our cash and realisable investments totalled £2,665,585 as at 31 March 2022. In addition to our income from charitable and trading activities, we rely on income from donors and the work of our fundraising team. Dividend income arises from investments managed by Close Brothers.

As a consequence of the wide-ranging impact of Covid-19, the Trustees and Directors have had to review and adapt plans for the Charity to deal with the ongoing crisis facing us all. This has included reviewing financial forecasts in light of reduced occupancy levels, some additional costs and the funding which has been received from various sources to support our operations. Our current financial position is satisfactory and better than had been forecast, hence the accounts have been prepared on a going concern basis in the expectation that the Charity will continue to generate sufficient income to support its many charitable activities.

c) Group financial statements
The financial statements consolidate the results of the Charity and its wholly owned subsidiary Heathlands Housing Association on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. A summary SOFA is set in Note 3.

d) Donations and grants
Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts.

e) Investment assets and income
Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Dividends receivable are included in income and expenditure when they are declared. Interest on long term deposits is apportioned to the period in which the interest accrued. Donated investments are valued at mid- market values unless there are restrictions on those shares. Under such conditions, shares are reviewed and valued by the Trustees and discounted to reflect a fair value for those shares.

f) Income
All income in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

g) Legacies
Legacies are recognised in the year in which receipt becomes certain. The legacy will be credited to the general fund unless the will or bequest contains a specific restriction in which case the legacy will be dealt with as a restricted fund or endowment.

h) Shop trading income
Turnover comprises revenue recognised by the group in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

i) Income from residents
Lump sum contributions received from individual residents to provide for their maintenance are credited to income so as to match the costs of providing care.

j) Local authority social work contracts
The group carries out social work under specific local authority contracts and as such the application of income from these contracts is ring fenced to support the social work activity detailed in the contract.

k) Expenditure and irrevocable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that settlement will be required and the amount of the obligation can be measured reliably.
Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of running the fundraising department
- Expenditure on charitable activities includes the costs of community projects undertaken to further the purposes of the Charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

l) Pension contributions
The group operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the group. The annual contributions payable are charged to the Statement of Financial Activities as incurred.

m)Tangible fixed assets and depreciation
Tangible fixed assets held for the group's use are included in the balance sheet at cost except for land and buildings which are at market value and are reviewed for any impairment annually. Depreciation is calculated to allocate the cost, less estimated residual value, of other tangible fixed assets over their expected useful lives.

Rates applicable are:	
Equipment and Computers	20% & 33.3% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

n) Stocks
Stocks are stated at the lower of cost and net realisable value.

o) Taxation
No corporation tax is due on profits arising from charitable activities.

p) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for particular projects being undertaken by the Charity. Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets (see note 23).

q) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

r) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

s) Creditors and provisions
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

t) Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Legal status

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

3. Financial performance

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary which operates as a supported living provider.

The summary financial performance of the Charity alone is:

	2022	2021
	£	£
Income	10,163,186	10,035,199
Expenditure on charitable activities	(8,814,720)	(8,515,584)
Cost of raising funds	(386,511)	(370,421)
Commercial trading operations	(176,217)	(67,396)
Refurbishments	(286,006)	(210,470)
	(9,663,454)	(9,163,871)
Revaluation of investments	19,739	82,119
Impairment depreciation	-	-
Depreciation	(70,435)	(96,885)
Provisions	-	-
Profit/(loss) on disposal of assets	-	17,446
Profit/(loss) on disposal of investments	13,552	-
	11,356,775	10,894,187
Net income	462,588	874,008
Total funds brought forward	10,894,187	10,020,179
Total funds carried forward	**11,356,775**	**10,894,187**

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

4. Voluntary income

	2022	2021
	£	£
Donations gifts and events	1,662,532	1,409,724
Legacies	100,768	49,064
Income from capital appeal	38,415	64,554
Jewish Homes Emergency Appeal	48,763	723,080
	1,850,478	2,246,422

The Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5. Income from charitable activities

	Restricted Funds	Unrestricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Residential and nursing services	-	6,998,066	6,998,066	6,224,295
Independent living and supporting people	-	515,075	515,075	559,435
Exceptional income – Covid-19 grant funding	-	478,397	478,397	772,477
Exceptional income – HMRC CJRS	-	15,887	15,887	208,489
Community care:				
Children's centre	-	58,201	58,201	46,690
Volunteers project	-	25,076	25,076	19,300
CAST	-	49,521	49,521	734
Play schemes	-	32,069	32,069	20,734
Mental health and other projects	-	48,851	48,851	-
	-	**8,221,143**	**8,291,185**	**7,852,154**

6. Investment income

The group's investment income of £21,532 (2021: £21,235) arises from dividends and similar income from investments held with Close Brothers and monies on deposit.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure on charitable activities

	2022 Total Funds	2021 Total Funds
	£	£
Residential and nursing services	8,033,423	7,817,046
Independent living and supporting people	334,279	394,868
Community care:		
Children's centre	26,569	13,175
Volunteers project	149,598	180,113
CAST	346,842	314,931
Play schemes	19,346	15,800
Mental health and other projects	80,101	971
	8,990,158	**8,736,904**

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the source of income directly to support those activities.

	Residential & nursing services	Independent Living	Community Care	Total
	£	£	£	£
Costs	8,033,423	334,279	622,456	8,990,158
Grants, fees and voluntary income	6,998,066	515,075	213,728	7,726,869
Exceptional income	494,284	-	-	494,284
Net (income)/cost funded from other income	541,073	(180,796)	408,728	769,005

9. Net income/(expenditure) for the year

	2022	2021
	£	£
Stated after charging:		
Operating leases – property	25,267	21,643
Operating leases – equipment	11,816	13,148
Depreciation	70,435	96,885
Auditor's remuneration:		
Audit fees	19,912	20,824
Accountancy services	2,000	2,000

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

10. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£
Salaries and wages	6,067,061	6,146,347
Social security costs	432,068	429,722
Pension costs	173,054	182,542
	6,672,183	6,758,611

Two employees had employee benefits in excess of £60,000 (2021: five), three between £70,001 and £80,000 (2021: none), none between £80,001 and £90,000 (2021: none), none between £90,001 and £100,000 (2021: one) and one between £100,001 and £110,000 (2021: none).

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Trustees were not paid nor received any other benefits from employment with the group or its subsidiaries in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No Trustee received payment for professional or other services supplied to the Charity (2021: £nil).

The key management personnel of the group, comprise of the Trustees, the Chief Executive Officer, Community Services Director, Finance Director, Operations Director, Clinical Services Director and Fundraising/Marketing Director of the Federation of Jewish Services.

The total employee benefits of the key management personnel of the Charity were £458,796 (2021: £424,829).

11. Analysis of governance costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. As stated above the Charity trustees receive no remuneration or fees. The Trustees consider that governance costs have been incurred in respect of audit, accountancy and professional fees.

	2022	2021
	£	£
Professional fees	16,857	7,732
Audit fees	19,912	20,824
Accountancy fees	2,000	2,000
	38,769	30,556

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

12. Staff numbers

The average monthly head count was 342 (2021: 380) and the average monthly number of employees (including casual and part time staff) during the year were as follows:

	2022 Number	2021 Number
Nursing and Caring Services	179	208
Catering Services	40	47
Laundry Services	7	7
Maintenance, FMS & Housekeeping	47	45
Customer Services	9	9
Community Projects	28	31
Religious Amenities	2	3
Management & Administration	30	30
	342	380

13. Related party transactions

During the year, the Charity received donations from the Trustees and connected parties amounting to £184,784 (2021: £129,508).

14. Corporation tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15. Tangible fixed assets

Company	Property	Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost or valuation	£	£	£	£	£
At 31 March 2021	9,050,000	1,417,894	1,108,713	66,184	11,642,791
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2022	9,050,000	1,417,894	1,108,713	66,184	11,642,791
Accumulated depreciation					
At 31 March 2021	-	1,358,167	1,074,007	57,865	2,490,039
Charge for the period	-	42,059	20,697	7,679	70,435
Disposals	-	-	-	-	-
At 31 March 2022	-	1,400,226	1,094,704	65,544	2,560,474
Net book value					
At 31 March 2022	**9,050,000**	**17,668**	**14,009**	**640**	**9,082,317**
At 31 March 2021	9,050,000	59,727	34,706	8,319	9,152,752

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

16. Tangible fixed assets - Group

Group	Property	Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost or valuation	£	£	£	£	£
At 31 March 2021	10,500,000	1,423,134	1,181,302	66,184	13,170,620
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2022	10,500,000	1,423,134	1,181,302	66,184	13,170,620
Accumulated depreciation					
At 31 March 2021	-	1,363,407	1,146,596	57,865	2,567,868
Charge for the period	-	42,059	20,697	7,679	70,435
Disposals	-	-	-	-	-
At 31 March 2022	-	1,405,466	1,167,293	65,544	2,638,303
Net book value					
At 31 March 2022	**10,500,000**	**17,668**	**14,009**	**640**	**10,532,317**
At 31 March 2021	10,500,000	59,727	34,706	8,319	10,602,752

The group's property assets were valued in July 2015 by Thomson Associates, Chartered Surveyors on an Existing Use Basis (in accordance with the RICS Appraisal and Valuation Manual-Appendix A) at £10,500,000 (company £9,050,000). The directors consider this valuation to be appropriate at this balance sheet date. As a consequence, all subsequent expenditure on land and buildings has been categorised as refurbishments and no depreciation charged in the year. Consequently, the historic costs associated with revalued buildings have not been disclosed as this information is not considered to be meaningful.

Included above are assets held under finance leases with carrying amount of £Nil (2021: £10,013) on which depreciation was charged during the year of £10,013 (2021: £13,345).

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

17. Investments

Group and Company	Quoted Investments	Cash Deposits	Total
	£	£	£
Market value at 1 April 2021	676,347	27,614	703,961
Additions/deposits	225,779	169,341	395,120
Disposal proceeds/withdrawals	(129,278)	-	(129,278)
Unrealised investment gains/(losses)	19,739	-	19,739
Realised investment gains/(losses)	13,552	-	13,552
Market value at 31 March 2022	806,139	196,955	1,003,094
Historic cost at 31 March 2022	731,888	196,955	928,843

Quoted investments comprise the following:	2022	2021
	£	£
Fixed interest investments	154,283	191,872
UK & Overseas Equities	447,911	457,350
Other investments	400,900	54,739
	1,003,094	703,961

The investments below individually make up more than 5% by value of the investment portfolio at 31 March 2022.

	Units	£
ASI Europe EX UK Income Equity	50,000	53,050
JP Morgan US Equity Income C	12,500	55,438
Royal London Short Duration GBL High Yield BD Z Inc.	75,000	59,115
Schroder US Equity Income Maximiser Q	100,000	69,490

18. Fixed asset investments

The company holds 100% of the ordinary share capital of the following companies, all of which are registered and incorporated in England and Wales, of which the aggregate of capital and reserves at 31 March 2022 and the results for the last relevant financial year were as follows:

	Principal activity	Capital and reserves	Surplus for the year
Subsidiary undertakings		£	£
Heathlands Housing Association Ltd	Supported living provider	1,507,615	3,499

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

19. Stock

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Consumables stores	27,766	33,603	27,766	33,603

20. Debtors

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Other debtors	9,718	10,696	152,076	6,708
Prepayments and accrued income	315,437	572,116	314,337	570,941
	325,155	582,812	466,413	577,649

21. Creditors: amounts falling due within one year

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Trade creditors	242,257	250,940	242,257	250,940
Other creditors	62,682	101,538	62,682	101,538
Accruals	381,494	254,564	376,914	249,346
	686,433	607,042	681,853	601,824

22. Creditors: amounts falling due after more than one year

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Accruals	-	-	-	-
Other creditors	-	11,678	-	11,678
	-	11,678	-	11,678

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

23. Analysis of net assets between funds

	Tangible Fixed Assets	Investments	Cash and other Net Assets	Total
	£	£	£	£
Unrestricted funds	32,317	1,003,094	1,142,940	2,178,351
Designated funds	9,842,823	-	-	9,842,823
Revaluation reserve	657,177	-	-	657,177
Restricted funds	-	-	186,039	186,039
Total funds 31 March 2022	10,532,317	1,003,094	1,328,979	12,864,390
Total funds 31 March 2021	10,602,752	703,961	1,090,811	12,397,524

Designated funds represent funds which are unrestricted, but the Trustees have designated them for a specific purpose to further the objectives of the Charity. The only designated fund is the fixed asset fund which represents the value of the unrestricted tangible fixed assets.
The revaluation reserve represents the difference between the historic cost of fixed assets, namely the Charity's property, and their revalued amount held on the balance sheet.

Restricted funds arise from the provision of funding or donations for specific projects. Transfers between funds either represent the fulfilment of restrictions or contributions to certain projects from the Charity's unrestricted funds. There were in excess of 40 such projects during the year. Whilst all donations and projects are significant to the Charity the only project with a material value of unspent funds at the year end was My Voice project with £16,963 (2021: £49,673) and the capital appeal with £54,555 (2021: £54,555).

24. Reconciliation of movement in funds to cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	466,866	864,300
Add back refurbishment costs expensed	286,006	210,470
Add back depreciation charge	70,435	96,885
Add back/deduct investment revaluation (gain)/loss	(19,739)	(82,119)
Add back/deduct (profit)/loss on sale of investments	(13,552)	(17,446)
Deduct interest income shown in investing activities	(21,532)	(21,235)
Decrease/(increase) in stock	5,837	(4,482)
Decrease/(increase) in debtors	257,657	74,675
Increase/(decrease) in creditors	67,713	(49,142)
	1,099,691	1,071,906

The group has no debt. Therefore, the net funds comprise cash at bank and in hand.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2022

25. Operating lease commitments

At the reporting end date the group and parent company had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Within one year	29,356	37,082	29,356	37,082
Between one and five years	31,703	61,058	31,703	61,058
After five years	-	-	-	-
	61,059	98,141	61,059	98,141

FEDERATION OF JEWISH SERVICES

England & Wales - Charity number 1117126

Accounts

THE FED
Caring for our Community

Federation of Jewish Services
(A Company limited by Guarantee)

Group Report & Financial Statements

Year Ending 31 March 2021

Charity Number 1117126

Company Number 5858766

THE FED

Caring for our Community

Federation of Jewish Services
Trustee's Report and Financial Statements
Reference and Administrative Information

Directors and Trustees':

M I Adlestone OBE DL (resigned 27 January 2021)
J V Besbrode
R Davies
D H Eventhall
D R Hamburger
H D Joseph
M E Sciama (also Company Secretary)
B M Yaffe
R Vallance (appointed 27 January 2021)

Senior Management Team:

Chief Executive:
Mark Cunningham

Departmental Directors:

Director of Finance:
Dominic Irving

Director of Operations:
Sheila Heywood-Holt

Director of Fundraising/Marketing:
Raphi Bloom

Director of Community Services:
Bernie Garner

Director of Clinical Services:
Karen Johnson

Company Number: 5858766
Charity Number: 1117126

Principal Office:

Heathlands Village
Heathlands Drive
Prestwich
Manchester M25 9SB

Auditors:

Royce Peeling Green Limited
The Copper Room
Deva City Office Park
Trinity Way
Manchester M3 7BG

Bankers:

National Westminster Bank plc
Manchester City Centre Branch
19 Market Street
Manchester M1 1WR

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne, NE3 4PL

Investment Managers/ Brokers:

Close Brothers Asset Management
5th Floor, 80 Mosley Street
St Peter's Square, Manchester, M2 3FX

THE FED

Caring for our Community

Federation of Jewish Services
CEO and Chairman's Report

The last 12 months were characterised by two main drivers - the need to adapt rapidly, and to prioritise working in partnership - both born out of a quest for survival in the face of Covid-19.

Almost every activity had to be rethought, reassessed for risk and, in some instances, totally reinvented.

Many staff were forced to work from home, requiring them to quickly adjust to working at a distance from team-mates and learn new software. The challenges to internal communications and IT were huge.

Colleagues in care and nursing needed to deliver the same loving care to residents of Heathlands Village despite the barrier of stifling PPE, putting aside their fears for themselves and their families. The Village's activity team had to find ways to continue to provide a stimulating, uplifting programme notwithstanding the lack of outside entertainers and volunteer helpers. At the same time, staff had to fill relatives' shoes and provide friendship and companionship to Villagers.

The usual social opportunities at our Drop In, Community Café and Coffee-stops for isolated community clients were suspended, but we addressed this with the launch of Walk 'n' Talk get-togethers in Heaton Park and by moving certain community groups to online platforms.

Our Project Smile Play & Learn sessions were put on hold, depriving parents and families of much-needed respite from caring for our young service users with special needs, service users who in turn missed out on being with their friends, having fun and learning life skills. As restrictions eased, we opened up play-pods in our Childrens' Centre limited to six youngsters, with strict safety measures in place. It wasn't ideal but it was something for families desperate for a break.

The list of challenges and changes goes on.

And yet, we got through it. Despite the heart-breaking loss of many treasured people that we cared for at Heathlands Village, as well as clients and volunteers in the community, The Fed, as an organisation, not only survived but even extended its reach.

What held us in good stead were firm yet flexible foundations which sustained our services, even when the pressure was greater than anything previously experienced in our history.

We responded and we modified. We made mistakes too, as we learnt on the hoof. At times we upset people, but we were doing our best.

As the storm raged, the need to work closely with other organisations became a dominant force - the mutual sharing of skills, knowledge and resources ensuring that those worst affected received appropriate support. These new alliances allowed us to enhance our offering and made money go further. A positive lesson for all.

In fact, we grew stronger in the last year through collaboration. We developed solid partnerships with sister charities, principally Jewish Care, Nightingale Hammerson and the Jewish Leadership Council, in launching the Emergency Jewish Homes Appeal; we ran a hugely successful campaign with the Hershel Weiss Centre and the Manchester Jewish Community Strategic Group (MJCSG) to supply winter school holiday food vouchers; we linked up with Salford City FC's Foundation 92 to deliver food and toy packages; with Maccabi and Manchester Jewish Community Care to successfully bid for funding to tackle loneliness; partnered Langdon, L'Chaim Foodbank, the Friendship Circle, GIFT and Bowdon shul in other fundraising initiatives and developed a new MJCSG communal guide. For all of this we earned praise from leaders within the Jewish and wider world.

As we came face to face with everything that Covid could throw at us The Fed stood firm as the community's safety net.

We reimagined our fundraising strategy, inspiring our supporters with online events, a new major donor magazine, inventive challenges, and straight-talking no-fuss appeals. These added up to a positive result during a 12-month period when we often thought things couldn't get much worse.

It has been a tragic year, but heart-warming too, as we witnessed courage and generosity beyond anything we could have imagined, from every quarter.

And so more than anything we just want to say thank you. Thank you for believing in us and helping us navigate the darkest waters.

Mark Cunningham
Chief Executive
23 November 2021

Bernard Yaffe
Chairman

THE FED

Caring for our Community

Federation of Jewish Services
Financial Review

I am pleased to report on The Fed's financial accounts for the year ended 31 March 2021.

In a 12-month period dominated by the trauma of Covid, it is very difficult to explain or compare the figures by reference to previous years.

There have been numerous atypical cost items that need to be highlighted, and at the same time several exceptional income items, resulting from an extraordinary set of circumstances.

During the early months of the financial year, we relied heavily on the HMRC furloughing scheme, resulting in a successful claim of £208k which helped to offset salary costs.

In addition, we received a further £772k by way of Covid-19 grant funding. This helped to absorb the huge rise in the cost of procuring personal protective equipment and other pandemic-related expenses.

There was a significant reduction in refurbishment costs from £816k to £210k following the completion of Willow Tree House in the previous financial year.

Fortunately, due to firm relationships developed with sister charities within the Jewish Leadership Council, The Fed was apportioned a share of the funds raised by the Emergency Homes Appeal. This helped to alleviate the fall in voluntary income experienced due to the cancellation of fundraising events.

The occupancy rate in the residential care department of Heathlands Village dropped significantly during the year, and many practical issues relating to the pandemic made it extremely difficult to re-fill rooms and restore the rate to a healthy financial level.

By contrast, our nursing care department proved to be far more resilient, mainly due to the development of our Discharge to Assess Services provided to Bury and Trafford Local Authorities.

As in previous years, there has been a significant increase in wage costs. This was due to a further rise in the National Living Wage, a shortage of staff, high levels of sickness due to Covid and difficulties in recruitment. We were forced to become increasingly reliant on expensive recruitment agency staff fees. It is an issue we are seeking to tackle as we move towards implementing the Real Living Wage in the not-too-distant future.

In conclusion, the above factors led to a net financial surplus for the year of £864k which provides a much needed cushion as we look to return to growth, preserve our resilience and resources and cope with the increased demand for our services at Heathlands Village and in the community over the coming years.



Michael Sciama
Treasurer

23 November 2021

THE FED
Caring for our Community

Federation of Jewish Services
Report of the Trustees for the Year ending 31 March 2021

Structure, Governance and Management - Governing Document

Federation of Jewish Services is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2009. It is registered as a charity with the Charity Commission.

Our Purposes and Activities/Objectives

The Directors are pleased to present their annual Directors' report together with the consolidated financial statements of the charity and its subsidiaries for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

The purposes of the charity are:
To provide advice, support and care to Jewish people in need, of all ages. We provide support through the following services:
children and families' services, residential care, nursing care, day care, supported living, adult social work, mental health support, volunteer support and carer's services.

Future Aims

Our purpose to provide outstanding advice, support, and care services to people living in the Jewish and local community remains unchanged. It has however been significantly challenged over the last 12 months and we anticipate these challenges will continue in 2021/22.
At the end of a financial year, we would have reasonable insight into the year ahead. and be able to make robust assumptions about potential occupancy and demand for services. The uncertainty created by the pandemic and the political changes affecting social care has made this an extremely difficult exercise.

Demand for residential and nursing care is changing, the pandemic has created a lack of confidence and a reticence when it comes to admissions. Where previously people may have chosen to come into residential care, this has clearly been affected and admissions are increasingly being driven by need rather than choice.

Some areas of our service delivery in the community are already experiencing unprecedented demand and the focus and format of our services is having to rapidly evolve in response to the long-term impact of Covid-19.

We believe that our services must adapt and change in line with the needs of our community and beneficiaries and reflect the post pandemic environment in which we deliver help and support.

Our long term aims:
To be the social care provider of choice

- Focusing on delivering responsive, safe, high-quality care
- Providing outstanding caring and compassionate services

Ensuring our Services are sustainable, effective, essential, and financially strong

- Using our resources effectively and managing costs
- Maximising the benefit we offer to the community
- Developing new fundraising plans and strengthening the relationship with our donors

Ensuring people know who we are and how we can help

- Improving awareness and understanding of what we do
- Improving how we communicate with the people we support, our employees, volunteers and donors.

Working with the local community to develop services for the future.

- Developing existing and new services to meet the changing demands of social care.
- Working in partnership with other organisations and communities

THE FED
Caring for our Community

Federation of Jewish Services

Key objectives

A financially strong and safe organisation

- Improve occupancy levels across our Village services.
- Develop our fundraising strategy and improve engagement with donors.
- Improve our income through new areas of service delivery and partnership.
- Reduce waste and seek cost savings and efficiencies.
- Develop our digital strategy
- Mitigate losses in income through maximising government grant opportunities
- Secure additional income through additional statutory contracts
- Review our financial processes and risk management procedures

Buildings

- Complete the refurbishment of key living areas.
- Sustain a high standard of maintenance of our facilities.
- Undertake essential health and safety work.
- Undertake the refurbishment of our first-floor residential accommodation.
- Improve our Wifi infrastructure and phone systems.

Service delivery

- Continue to develop opportunities and activities that enrich and enhance Jewish life.
- Review the structure of our care services.
- Implement a new person-centred keyworker system across our care services I
- Respond to changing demands for mental health services.
- Develop our community services to reflect changing needs and demands.
- Further develop our partnership work with local councils and the NHS

Standards

- Ensure we meet health and safety standards and highlight individual responsibility.
- Work towards a CQC rating of Outstanding for all registered services
- Maintain our OFSTED registration, quality rating and five-star food hygiene rating with Bury.
- Ensure people are aware of the Fed's policies and procedures and these are fit for purpose.
- Ensure all our services are COVID safe for service users, volunteers, and our workforce.

People & Workforce

- Improve employee recruitment, retention, and sickness levels.
- Develop a new workforce strategy in response to changing demands
- Review our commitment to deliver the Real Living wage for our workforce
- Support our people to achieve more.
- Involve the people we support in developing our services.
- Reduce isolation and loneliness and focus our resources on those who need them most.
- Improve and sustain the health and well-being of the people we support, our employees and volunteers.
- Introduce more effective digital solutions to manage and support our staff.

Community

- Raise our profile through robust marketing and communication strategies.
- Provide advice and support to help keep vulnerable adults and children safe.
- Explore opportunities in relation to changes affecting social care.
- Contribute where possible to the local, regional and national development of social care policy and strategy
- Develop our expertise as a dementia care specialist and place of learning.

THE FED
Caring for our Community

Federation of Jewish Services
Appointment of Trustees

There shall be at least six and no more than twelve Directors. The first Directors shall be appointed under the Articles. Future Directors shall be appointed as provided in the Articles. The first Directors shall be those subscribers whose signatures, names and addresses appear on the first Memorandum and Articles of Association of the Company. The Board may at any time co-opt any person to be a Director to fill a vacancy in their number or as an additional Director (provided that the maximum number of Directors is not exceeded) but a co-opted Director shall hold office only until the next Annual General Meeting but he shall be eligible for re-election.
One third of the Directors shall retire at each Annual General Meeting of the Charity or, if their number is not divisible by three the number nearest to one third. The Directors to retire shall be those longest in office since their last appointment but as between those who were appointed on the same day those to retire shall be selected by agreement between them or in the absence of agreement them by lot. A Director who retires at an annual general meeting may be reappointed. No person other than a Director who retires by rotation may be appointed to be a Director unless he is proposed and seconded for appointment in writing by two Directors of the Charity and has signed a declaration that he is eligible and willing to serve as a Director.

Organisation

The Board of trustees, who are also the Directors of the company administers the charity. The Board normally meets monthly and there are sub-committees covering development, buildings, finance and fundraising which meet regularly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and operations performance related activity.

Related Parties and Co-operation with other Organisations

None of our trustees receive remuneration or other benefit including reimbursement of expenses from their work with the charity. Any connection between a Trustee or senior manager of the charity with a service user must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year the Charity received related party donations of £129,508 (2020: £478,846).

Pay Policy for Senior Staff

The Trustee Directors of the company, designate the senior management team to run and operate the charity on a day to day basis.
The pay of senior staff is referred to the Remuneration Committee who meet annually. Key management salaries are reviewed by the Chairman, Chief Executive and Treasurer who make up the Remuneration Committee.

Investment Policy

The Directors adopt a prudent and responsible approach to investments and look to invest in a broad portfolio of low to medium risk investments that will provide a reasonable annual yield. The Directors consider the overall return on investments for the year to be adequate.

Reserves Policy

The Directors aim is to maintain unrestricted liquid reserves at a level to cover any future annual operating deficit. The reserves are needed to meet the working capital requirements of the charity. The Directors are confident that at this level they will be able to continue the current activities of the Charity.

The level of liquid reserves held at year end comprising of cash and investments totalled £1,797,077, of which, £189,956 were restricted for the purposes of future capital projects and other charitable activities (net unrestricted liquid reserves £1,607,121).
The forecast operating deficit (excluding voluntary income) for the current year is £1,485,816 which represents a surplus of £121,305 unrestricted liquid reserves (2021/22).
This policy will be actively reviewed on a regular basis to take account of changes to the future plans of the organisation and perceived risks.

Risk Management

The Directors have a risk management strategy which comprises:

- a review of the principal risks and uncertainties that the charity and its subsidiaries face
- the establishment of policies, systems and procedures to mitigate those risks identified in the review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current financial climate the charity has identified the following financial risks:

- Economic uncertainty brought about by COVID-19 and the associated loss of income from reduced occupancy rates.
- The spiralling costs of supplies, staffing and delivery of care needed to combat Covid-19.
- Pressure placed upon on voluntary income to balance an increasing operational deficit.
- The long-term decline in local authority funding and the shortfall in fees in contrast to cost of care provision.
- Due to the unpredictable nature of legacy income it cannot be relied on nor budgeted for.

Attention has also been focussed on non-financial risks arising from fire, health and safety of service users and staff. These risks are managed by a dedicated Health and Safety manager and champions who ensure accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas. The Heathlands Village site is regulated by CQC.

THE FED
Caring for our Community

Federation of Jewish Services
Review of Financial Performance

See the financial review on Page 3.

Directors/Trustees' Responsibilities in relation to the Financial Statements

The charity trustees (who are also the Directors of the Federation of Jewish Services for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statement may differ from legislation in other jurisdictions.

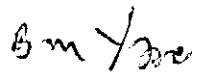
Statement as to Disclosure to our Auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The Auditors, Royce Peeling Green Limited, Chartered Accountants, have expressed their willingness to continue in office and a resolution regarding their appointment and remuneration will be submitted to the Annual General Meeting.



By order of the board of trustees
Bernard Yaffe
Chairman

23 November 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

Opinion

We have audited the financial statements of Federation of Jewish Services (the 'charitable company') and its subsidiaries ('the group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that theTrustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of theTrustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FEDERATION OF JEWISH SERVICES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report, and the Financial Review prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Financial Review and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' report.
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below:
At the planning stage of the audit we gain an understanding of the laws and regulations which apply to the Group and how management seek to comply with them. This helps us to make appropriate risk assessments.
During the audit we focus on relevant risk areas and review compliance with laws and regulations through making relevant enquiries and corroboration by, for example, reviewing Trustee Minutes and other documentation.
We assess the risk of material misstatement in the financial statements including as a result of fraud and undertake procedures including:

I. Review of controls set in place by management

II. Enquiry of management as to whether they consider fraud or other irregularities may have occurred or where such opportunity might exist

III. Challenge of management assumptions with regard to accounting estimates

IV. Identification and testing of journal entries, particularly those which may appear to be unusual by size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely for the charitable company's members, as a body, and in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept of assume responsibility to anyone other than the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report or the opinions we have formed.

Royce Peeling Green Limited

Martin Chatten (Senior Statutory Auditor)
for and on behalf of Royce Peeling Green Limited,
Chartered Accountants and Statutory Auditor

23 NOVEMBER 2021

The Copper Room
Deva City Office Park
Trinity Way
Manchester
M3 7BG

Royce Peeling Green Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE FED
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FEDERATION OF JEWISH SERVICES

Consolidated Statement of Financial Activities (Including consolidated income and expenditure account) for year ending 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income:					
Voluntary income	4	1,949,680	296,742	2,246,422	2,000,920
Income from charitable activities:	5				
Community care		87,458	-	87,458	150,067
Residential and nursing services		6,224,295	-	6,224,295	6,428,466
Independent living and supporting people		559,435	-	559,435	658,180
Exceptional income- Covid-19 grant funding		772,477	-	772,477	-
Exceptional income- HMRC CJRS		208,489	-	208,489	-
Income from other trading activities:					
Commercial trading operations		127,000	-	127,000	296,501
Investment income	6	21,235	-	21,235	25,070
Total income		9,950,069	296,742	10,246,811	9,559,204
Expenditure:					
Cost of raising funds:					
Fundraising team		(370,421)	-	(370,421)	(384,297)
Commercial trading operations		(67,396)	-	(67,396)	(71,273)
		(437,817)	-	(437,817)	(455,570)
Expenditure on charitable activities:	7				
Community care		(299,030)	(225,960)	(524,990)	(567,342)
Residential and nursing services		(7,817,046)	-	(7,817,046)	(7,436,674)
Independent living and supporting people		(394,868)	-	(394,868)	(397,001)
		(8,510,944)	(225,960)	(8,736,904)	(8,401,017)
Other expenditure					
Refurbishments		(41,845)	(168,625)	(210,470)	(816,001)
Depreciation		(96,885)	-	(96,885)	(113,899)
Total expenditure		(9,067,491)	(394,585)	(9,482,076)	(9,786,487)
Other recognised gains and losses					
Revaluation of investments		82,119	-	82,119	(83,586)
Profit/(loss) on disposal of investments		17,446	-	17,446	(3,754)
		99,565	-	99,565	(87,340)
Net income/(expenditure) and net movement in funds for the year		962,143	(97,843)	864,300	(314,623)
Reconciliation of funds					
Total funds brought forward		11,245,426	287,798	11,533,224	11,847,847
Total funds carried forward		12,207,569	189,955	12,397,524	11,533,224

THE FED
Caring for our Community

FEDERATION OF JEWISH SERVICES

BALANCE SHEETS
AS AT 31 MARCH 2021

	Note	Group 2021	Group 2020	Charity 2021	Charity 2020
Fixed Assets		£	£	£	£
Tangible Assets	15/16	10,602,752	10,696,009	9,152,752	9,246,009
Investments	17/18	703,961	587,151	703,961	587,151
Total Fixed Assets		11,306,713	11,283,160	9,856,713	9,833,160
Current Assets					
Stock	19	33,603	29,121	33,603	29,121
Debtors	20	582,812	657,487	577,649	659,592
Cash at bank and in hand		1,093,116	231,317	1,039,724	227,835
Total Current Assets		1,709,531	917,925	1,650,976	916,548
Liabilities					
Creditors falling due within one year	21	(607,042)	(649,508)	(601,824)	(711,176)
Net Current Assets		1,102,489	268,417	1,049,152	205,372
Total Assets Less Current Liabilities		12,409,202	11,551,577	10,905,865	10,038,532
Creditors falling due after more than one year	22	(11,678)	(18,353)	(11,678)	(18,353)
Net Assets		12,397,524	11,533,224	10,894,187	10,020,179
The Funds Of The Charity					
Unrestricted income funds		11,550,392	10,588,249	10,704,232	9,732,381
Restricted income funds		189,955	287,798	189,955	287,798
Revaluation reserve		657,177	657,177	-	-
Total Charity Funds		12,397,524	11,533,224	10,894,187	10,020,179

Approved by the Trustees and signed on their behalf on 23 November 2021 by:

David Eventhall
Director

Company registration number 5858766 (England and Wales)

As permitted by section 408 Companies Act 2006 these financial statements do not include a separate profit and loss account for the parent company. The parent company's surplus for the year was £874,008 (2020: £343,659 deficit).

THE FED

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FEDERATION OF JEWISH SERVICES

Consolidated Statement of Cash Flows for year ending 31 March 2021

	Note	2021	2020
		£	£
Net cash flow from operating activities	24	1,071,906	430,105
Cash flow from investing activities:			
Interest received		-	-
Dividends received		21,235	25,070
Purchase of tangible fixed assets	16	(3,627)	(20,112)
Other CAPEX expensed		(210,470)	(816,001)
Purchase of investments	17	(265,612)	(79,158)
Sale of investments	17	248,367	32,836
Net cash used by investing activities		(210,107)	(857,365)
Change in cash and cash equivalent in the year		861,799	(427,260)
Cash and cash equivalents at start of year		231,317	658,577
Cash and cash equivalents at end of year		1,093,116	231,317

THE FED
Caring for our Community

Federation of Jewish Services
Notes to the accounts
1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Federation of Jewish Services meets the definition of a public benefit entity under

FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The Charity reported a cash inflow of £861,799 on a group basis in the year. Our cash and realisable investments totalled £1,797,077 at 31 March 2021. In addition to our income from charitable and trading activities, we rely on income from donors and the work of our fundraising team. Dividend income arises from investments managed by Close Brothers.

As a consequence of the wide ranging impact of COVID-19 the trustees and directors have had to review and adapt plans for the Fed to deal with the ongoing crisis facing us all. This has included reviewing financial forecasts in light of reduced occupancy levels, some additional costs and the funding which has been received from various sources to support our operations. Our current financial position is satisfactory and better than had been forecast, hence the accounts have been prepared on a going concern basis in the expectation that the charity will continue to generate sufficient income to support its many charitable activities.

c) Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Heathlands Housing Association on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. A summary SOFA is set in Note 3.

d) Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

In accordance with the Charities SORP(FRS 102), general volunteer time is not recognised in these accounts.

e) Investment assets and income

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Dividends receivable are included in income and expenditure when they are declared. Interest on long term deposits is apportioned to the period in which the interest accrued. Donated investments are valued at mid market values unless there are restrictions on those shares. Under such conditions, shares are reviewed and valued by the Trustees and discounted to reflect a fair value for those shares.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

THE FED
Caring for our Community

Federation of Jewish Services
Notes to the accounts
1 Accounting Policies Continued

g) Legacies

Legacies are recognised in the year in which receipt becomes certain. The legacy will be credited to the general fund unless the will or bequest contains a specific restriction in which case the legacy will be dealt with as a restricted fund or endowment.

h) Shop trading income

Turnover comprises revenue recognised by the group in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

I) Income from residents

Lump sum contributions received from individual residents to provide for their maintenance are credited to income so as to match the costs of providing care.

J) Local authority social work contracts

The group carries out social work under specific local authority contracts and as such the application of income from these contracts is ring fenced to support the social work activity detailed in the contract.

k) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Expenditure is classified under the following activity headings:
- Costs of raising funds comprise the costs of running the fundraising department
- Expenditure on charitable activities includes the costs of community projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

l) Pension contributions

The group operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the group. The annual contributions payable are charged to the Statement of Financial Activities as incurred.

m) Tangible fixed assets and depreciation

Tangible fixed assets held for the group's use are included in the balance sheet at cost except for land and buildings which are at market value, and are reviewed for any impairment annually. Depreciation is calculated to allocate the cost, less estimated residual value, of other tangible fixed assets over their expected useful lives.

Rates applicable are:

Equipment and Computers	20% & 33.3% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

n) Stocks

Stocks are stated at the lower of cost and net realisable value.

o) Taxation

No corporation tax is due on profits arising from charitable activities.

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Federation of Jewish Services
Notes to the accounts
1 Accounting Policies Continued

p) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for particular projects being undertaken by the charity.

q) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

r) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

s) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

t) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Caring for our Community

Federation of Jewish Services
Notes to the accounts

2 Legal Status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Financial Performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsiduary which operates as a supported living provider.

The Summary financial performance of the charity alone is:

	2021	2020
	£	£
Income	10,035,199	9,313,057
Expenditure on charitable activities	(8,515,584)	(8,183,906)
Cost of raising funds	(370,421)	(384,297)
Commercial trading operations	(67,396)	(71,273)
Refurbishments	(210,470)	(816,001)
	(9,163,871)	(9,455,477)
Revaluation of investments	82,119	(83,586)
Impairment depreciation	-	-
Depreciation	(96,885)	(113,899)
Provisions	-	-
Profit/(loss) on disposal of assets	17,446	(3,754)
Profit/(loss) on disposal of investments	-	-
	2,680	(201,239)
Net Income/(expenditure)	874,008	(343,659)
Total funds brought forward	10,020,179	10,363,838
Total funds carried forward	**10,894,187**	**10,020,179**
Represented by:		
Restricted income funds	189,955	287,798
Unrestricted income funds	10,704,232	9,732,381
Revaluation reserve	-	-
	10,894,187	**10,020,179**

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Federation of Jewish Services
Notes to the accounts

4 Voluntary income

	2021	2020
	£	£
Donations gifts & events	1,409,724	1,275,098
Legacies	49,064	139,512
Income from capital appeal	92,715	586,310
Emergency appeal fund	694,919	-
	2,246,422	2,000,920

The Group benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Income from charitable activities

	Restricted Funds	Unrestricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Residential and nursing services	-	6,224,295	6,224,295	6,428,466
Independent living and supporting people	-	559,435	559,435	658,180
Exceptional income- Covid-19 grant funding	-	772,477	772,477	-
Exceptional income- HMRC CJRS	-	208,489	208,489	-
Community care:				
Childrens centre	-	46,690	46,690	53,729
Volunteers project		19,300	19,300	37,580
CAST		734	734	30,489
Play schemes		20,734	20,734	25,114
Mental health and other projects	-	-	-	3,155
	-	7,852,154	7,852,154	7,236,713

6 Investment income

The Group's investment income of £21,235 (2020 £25,070) arises from dividends and similar income from investments held with Close Brothers and monies on deposit.

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Federation of Jewish Services
Notes to the accounts

7 Analysis of expenditure on charitable activities

	2021 Total Funds	2020 Total Funds
	£	£
Residential and nursing services	7,817,046	7,436,674
Independent living and supporting people	394,868	397,001
Community care:		
Childrens centre	13,175	22,734
Volunteers project	180,113	185,941
CAST	314,931	309,464
Play schemes	15,800	27,853
Mental health and other projects	971	21,350
	8,736,904	8,401,017

8 Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the source of income directly to support those activities

	Residential & nursing services	Independent living & supporting people	Community care	Total
	£	£	£	£
Costs	7,817,046	394,868	524,990	8,736,904
Grants, fees and voluntary income	6,224,295	559,435	87,458	6,871,188
Exceptional income	980,966			980,966
Net cost funded from other income	611,785	(164,567)	437,532	884,750

9 Net income/(expenditure) for the year

	2021	2020
This is stated after charging	£	£
Operating leases - property	21,643	24,833
Operating leases - equipment	13,148	8,269
Impairment	-	-
Depreciation	96,885	113,899
Auditor's remuneration:		
Audit fees	20,824	20,500
Accountancy services	2,000	2,000

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Federation of Jewish Services
Notes to the accounts

10 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries and wages	6,146,347	5,868,374
Social security costs	429,722	391,306
Pension costs	182,542	167,276
	6,758,611	6,426,956

Five employees had employee benefits in excess of £60,000 (2020: four), none between £70,001 and £80,000 (2020: none), none between £80,001 and £90,000 (2020: none), one between £90,001 and £100,000 (2020: one).
Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid nor received any other benefits from employment with the the group or its subsidiaries in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the group, comprise of the Trustees, the Chief Executive Officer, Community Services Director, Finance Director, Operations Director, Clinical Services Director and Fundraising/Marketing Director of the Federation of Jewish Services. The total employee benefits of the key management personnel of the Charity were £424,829 (2020: £409,470).

11 Analysis of governance costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. As stated above the charity trustees receive no remuneration or fees. The Trustees consider that governance costs have been incurred in respect of audit, accountancy and professional fees.

	2021	2020
	£	£
Professional fees	7,732	19,976
Audit fees	20,824	20,500
Accountancy fees	2,000	2,000
	30,556	42,476

12 Staff numbers

The average monthly head count was 380 staff (2020: 383 staff) and the average monthly number of employees (including casual and part time staff) during the year were as follows:

	2021 Number	2020 Number
Nursing and Caring Services	208	203
Catering Services	47	50
Laundry Services	7	7
Maintenance, FMS & Housekeeping	45	49
Customer Services	9	11
Community Projects	31	30
Religious Amenities	3	3
Management & Administration	30	30
	380	383

13 Related party transactions

During the year the Charity received donations from the Trustees and connected parties amounting to £129,508 including the following individually significant amounts:

		2021 £
D H Eventhall	Eventhall Family Charitable Trust	50,475
M E Sciama	AMR Sciama Charitable Trust	47,540
		98,015

14 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

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Federation of Jewish Services
Notes to the accounts

15 Tangible fixed assets

Company	Property	Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost or valuation	£	£	£	£	£
At 31 March 2020	9,050,000	1,417,687	1,105,293	66,184	11,639,164
Additions	-	207	3,420	-	3,627
Disposals	-	-	-	-	-
At 31 March 2021	9,050,000	1,417,894	1,108,713	66,184	11,642,791
Accumulated depreciation					
At 31 March 2020	-	1,298,700	1,044,269	50,186	2,393,155
Impairment	-	-	-	-	-
Charge for the period	-	59,467	29,738	7,679	96,884
Disposals	-	-	-	-	-
At 31 March 2021	-	1,358,167	1,074,007	57,865	2,490,039
Net book value					
At 31 March 2021	**9,050,000**	**59,727**	**34,706**	**8,319**	**9,152,752**
At 31 March 2020	9,050,000	118,987	61,024	15,998	9,246,009

16 Tangible fixed assets

Group	Property	Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost or valuation	£	£	£	£	£
At 31 March 2020	10,500,000	1,422,927	1,177,882	66,184	13,166,993
Additions	-	207	3,420	-	3,627
Disposals	-	-	-	-	-
At 31 March 2021	10,500,000	1,423,134	1,181,302	66,184	13,170,620
Accumulated depreciation					
At 31 March 2020	-	1,303,940	1,116,858	50,186	2,470,984
Impairment	-	-	-	-	-
Charge for the period	-	59,467	29,738	7,679	96,884
Disposals	-	-	-	-	-
At 31 March 2021	-	1,363,407	1,146,596	57,865	2,567,868
Net book value					
At 31 March 2021	**10,500,000**	**59,727**	**34,706**	**8,319**	**10,602,752**
At 31 March 2020	10,500,000	118,987	61,024	15,998	10,696,009

Included above are assets held under finance leases with carrying amount of £10,013 (2020: £23,358) on which depreciation was charged during the year of £13,345 (2020: £13,345).

16 Tangible fixed assets continued

The Group's property assets were valued in July 2015 by Thomson Associates, Chartered Surveyors on an Existing Use Basis (in accordance with the RICS Appraisal and Valuation Manual-Appendix A) at £10,500,000 (company £9,050,000). The Directors consider this valuation to be appropriate at this balance sheet date. As a consequence all subsequent expenditure on land and buildings has been categorised as refurbishments and no depreciation charged in the year. Consequently the historic costs associated with revalued buildings have not been disclosed as this information is not considered to be meaningful.

17 Investments

Group and Company	Quoted Investments	Cash Deposits	Total
	£	£	£
Market Value at 1 April 2020	554,315	32,836	587,151
Additions/Deposits	265,612	-	265,612
Disposal Proceeds/Withdrawals	(243,145)	(5,222)	(248,367)
Unrealised Investment Gains/(Losses)	82,119	-	82,119
Realised Investment Gains/(Losses)	17,446	-	17,446
Market Value at 31 March 2021	676,347	27,614	703,961
Historical Cost at 31 March 2021	619,706	27,614	647,320

Quoted Investments comprise the following:

	£
Fixed Interest Investments	191,872
UK & Overseas Equities	457,350
Other Investments	54,739
Market Value at 31 March 2021	703,961

The investments below individually make up more than 5%, by value, of the investment portfolio at 31 March 2021

	Units	£
Royal London Short Duration GBL High Yield BD Z Inc.	75,000	61,365
Schroder US Equity Income Maximiser Q	100,000	60,990
JP Morgan US Equity Income C	15,000	56,325
ASI Europe EX UK Income Equity	50,000	51,450
ES R&M UK Equity Income B	8,500	43,749

18 Fixed asset investments

The company also holds 100% of the ordinary share capital of the following companies, all of which are registered and incorporated in England and Wales, of which the aggregate of capital and reserves at 31 March 2021 and the results for the last relevant financial year were as follows:

	Principal activity	Capital and reserves	Surplus/ (Deficit) for the year
Subsidiary undertakings		£	£
Heathlands Housing Association Ltd	Supported living provider	1,504,116	(14,770)

19 Stock

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Consumables stores	33,603	29,121	33,603	29,121

20 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Other debtors	10,696	4,477	6,708	4,476
Prepayments and accrued income	572,116	653,010	570,941	655,116
	582,812	657,487	577,649	659,592

21 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	250,940	146,103	250,940	146,103
Other creditors	101,538	96,653	101,538	162,653
Accruals	254,564	406,752	249,346	402,420
	607,042	649,508	601,824	711,176

22 Creditors: amounts falling due after more than one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Accruals	-	-	-	-
Other creditors	11,678	18,353	11,678	18,353
	11,678	18,353	11,678	18,353

23 Analysis of net assets between funds

Group	Tangible Fixed Assets	Investments	Cash and other Net assets	Total
	£	£	£	£
Unrestricted Funds	9,945,575	703,961	900,856	11,550,392
Restricted Funds	-	-	189,955	189,955
Revaluation Reserve	657,177	-	-	657,177
Total Funds 31 March 2021	10,602,752	703,961	1,090,811	12,397,524
Total Funds 31 March 2020	10,696,009	587,151	250,064	11,533,224

Restricted funds arise from the provision of funding or donations for specific projects. Transfers between funds either represent the fulfilment of restrictions or contributions to certain projects from the Charity's unrestricted funds. There were in excess of 45 such projects during the year. Whilst all donations and projects are significant to the Charity the only project with a material value of unspent funds at the year end was My Voice project with £49,673 (2020: £63,571) and the capital appeal with £54,555 (2020: £135,682).

24 Reconciliation of movement in funds to cash flow from operating activities

	2021	2020
	£	£
Net Movement in funds	864,300	(314,623)
Add back refurbishment costs expensed	210,470	816,001
Add back depreciation charge	96,885	113,899
Add back/deduct investment revaluation (gain) loss	(82,119)	83,586
Add back/ deduct (profit) loss on sale of investments	(17,446)	3,754
Deduct interest income shown in investing activities	(21,235)	(25,070)
(Increase) decrease in stock	(4,482)	(12,251)
(Increase) decrease in debtors	74,675	(151,012)
Increase (decrease) in creditors	(49,142)	(84,179)
	1,071,906	430,105

25 Operating lease commitments

At the reporting end date the group and parent company had outstanding commitments for future minimum lease payments under non- cancellable operating leases as follows:

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
Within one year	37,082	27,643	37,082	27,643
Between one and five years	61,058	70,877	61,058	70,877
After five years	-	-	-	-
	98,141	98,520	98,141	98,520