

**FEDERATION OF
JEWISH SERVICES**

A Company
Limited by Guarantee

GROUP REPORT AND FINANCIAL STATEMENTS

20
24



**THE
FED**

Caring for our
Community

FOR THE YEAR ENDED **31 MARCH 2024**

CONTENTS PAGE

Trustees' Report

- Chairman & Chief Executive's Overview
- Financial Review By The Treasurer
- Report From Trustees (see below)

Pages

4 - 44

5 - 8

9

10 - 44

Vision, Purpose & Values	10
Structure, Governance & Management	11 - 12
How Our Services Delivered Public Benefit	13 - 14
Our Workforce	14 - 16
Principal Risks & Uncertainties	17 - 18
Our Services (Delivery, Performance & Achievements)	18 - 25
Our Operational Support Services & Infrastructure (Delivery, Performance & Achievements)	26 - 27
Finance & IT	28 - 30
Fundraising & Marketing	30 - 31
Operational Services	32 - 35
Our Strategic Priorities	35 - 37
Our Year Ahead (Priorities For 2024/25)	37 - 42
Statement Of Trustees' Responsibilities	43 - 44

Continued

	Pages
Independent Auditors' Report On The Financial Statements	45 - 48
Statement Of Financial Activities	49
Balance Sheet	50
Statement Of Cash Flows	51
Notes To The Financial Statements	53 - 63

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 Sciamia, **Company Secretary & Treasurer**
BM Yaffe, **Chairman**
R Vallance

Company Registered Number | **5858766**

Charity Registered Number | **1117126**

Company Secretary | **Michael Sciamia**

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

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/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 & 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. <i>Holiday Activities and Food programme</i> (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	<p>We made a decision to reduce the number of residential care beds in line with changing demands and consolidate our services into one building.</p> <p>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.</p> <p>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</p>
Continue our journey toward Outstanding CQC rating	<p>We introduced Carevision to improve the quality of care and documentation. Improved audit processes with new tools being available on Carevision.</p> <p>New training introduced to empower staff</p>
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	<p>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.</p> <p>We recruited more staff on sponsorship which in turn led to less staff turnover</p>
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	<p>We continue to have a robust Activities Team who deliver activities that enhance and celebrate Jewish life.</p> <p>The team work now have staff allocated to work on designated households so that activities can continue across site outside of the centre.</p> <p>We purchased an interactive table that is portable and is used in all areas</p>
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	<p>We introduced more interactive training for staff that focuses more on person centred care with reflections introduced onto the evaluation forms.</p> <p>We are making more direct observations on households to establish change in practice</p>
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 walkabouts 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
<p>Enable managers to be effective and supportive leaders of their teams.</p> <p>Greater emphasis on accountability, responsibility, and values</p>	<p>Peer support network via training and development.</p> <p>Review of 'The Fed Manager' skills and qualifications ongoing as part of a review of workforce.</p> <p>National Minimum Data Set updated and Fed training database updated for all staff re the training records.</p> <p>Robust HR support to manage poor standards of care and embed the values expected from The Fed workforce</p>
<p>Improve employee recruitment, retention, and sickness levels.</p> <p>Improve onboarding process</p>	<p>Our onboarding processes were improved this year. There was a clearer focus and line of accountability for the onboarding in HR.</p> <p>This work was led jointly by HR and Training.</p> <p>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</p>
<p>Introduce more effective digital solutions to manage and support our staff and services</p>	<p>HR and Training have worked with the new payroll system (Staffology) to utilise its HR support functions</p>
<p>Utilise overseas recruitment where required to support service delivery</p>	<p>The reorganisation of the workforce has meant a reduction in this area and overseas recruitment has not been a priority</p>
<p>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</p>	<p>A review of all mandatory training was undertaken and informed the training programme for 23-24.</p> <p>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.</p> <p>CQC compliance reviews were undertaken by our training provider</p>
<p>Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands</p>	<p>HR / Training workforce meetings implemented this year.</p> <p>HR led review of workforce and change of business model</p>

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 fascia 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 and understanding 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 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.

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:

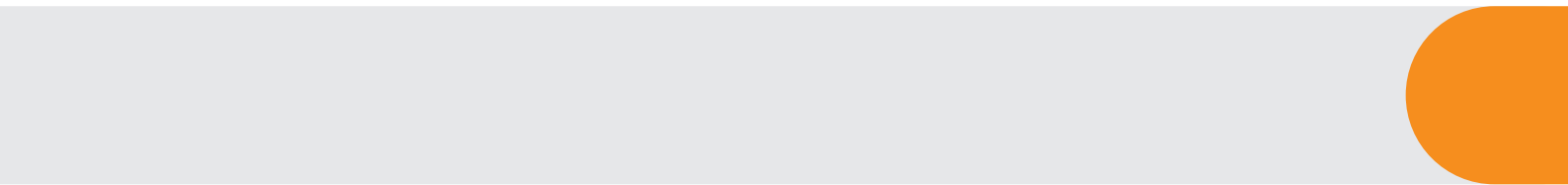
B. M. Yaffe

Bernie Yaffe
Chairman

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 our 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 incurred by community projects undertaken 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 fund 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 (2020/23: £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 the 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



Caring for our
Community

For More Info

Visit | thefed.org.uk

