

**FEDERATION OF  
JEWISH SERVICES**

A Company  
Limited by Guarantee

## **GROUP REPORT AND FINANCIAL STATEMENTS**

20  
25

Heathlands Village



**THE  
FED**

Caring for our  
Community

FOR THE YEAR ENDED **31 MARCH 2025**

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# TRUSTEES REPORT | 31 MARCH 2025

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

## Trustees

JV Besbrode,  
**Current Deputy Chair**

R Davies

DH Eventhall,  
**Deputy Chairman**  
(resigned 17 Sep 2025)

DR Hamburger

HD Joseph,  
**Current Treasurer**

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

BM Yaffe,  
**Chairman**

R Vallance

R D Weinberg  
(appointed 15 Jan 2025)

S Becker  
(appointed 15 Jan 2025)

Company Registered Number | **5858766**

Charity Registered Number | **1117126**

Company Secretary | **Howard Joseph**

Chief Executive Officer | **Mark Cunningham**

## Registered Office

Heathlands Village  
Heathlands Drive  
Manchester  
M25 9SB

## Independent Auditors

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

## Investment Managers/Brokers

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

## Bankers

National Westminster Bank plc  
19 Market Street  
Manchester  
M1 1WR

## Virgin Money Jubilee House

Gosforth  
Newcastle Upon Tyne  
NE3 4P



## Chairman & Chief Executive's Overview 2024/25



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The delivery of support and services in South Manchester has again proved very successful. The funding from the Feinmann Trust has helped ensure that vulnerable older people across South Manchester have received essential advice and support from both our social workers and volunteers.

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

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

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

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

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



Mark Cunningham  
**Chief Executive**



Bernie Yaffe  
**Chairman**

**Date | 12 / 11 /25**











# FINANCIAL REVIEW 2024/25 | NOV 2025

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

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

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

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

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

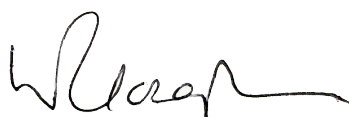
This decrease was paralleled by a fall in Voluntary Income and Income from other trading activities.

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

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

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

Howard Joseph  
Treasurer



Date | 12 / 11 /25

## *Vision, Purpose & Values*

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

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

### **Our Vision**

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

### **Our Purpose**

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

### **Our Values**

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



# Structure, Governance & Management

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

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

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

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

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

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

Current sub-committees include:

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

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

## Appointment of Trustees

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

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

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

## Related Parties & Cooperation With Other Organisations

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

## Investment Policy

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

## Reserves Policy

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

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

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

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

# *How Our Services Delivered Public Benefit*

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

## **Our Community Services:**

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

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

## **Our Village services:**

- Provided care to an average of **110 people a week**
- Subsidised the care costs of an average of **15 people per week**
- Provided **expert end of life care**
- Supported over **85 people living with 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 **31 people in Moorview**, our supported living scheme
- Provided **free mortuary services** to the Jewish community

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

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

## *Our Workforce*

### **Employment Policy**

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

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

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

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

### **Alongside pay we offer several other key benefits including:**

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

## Gender Pay Gap Report 2025

Under new legislation that came into force in April 2017, UK employers with **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 2025, and bonuses paid in the year to 5 April 2025.

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

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

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

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

### Our gender pay gap is as follows:

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

## Modern Slavery & Human Trafficking

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

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

## Remuneration For Senior staff

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

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

# Principal Risks & Uncertainties

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

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

## **The Trustees have a risk management strategy which comprises of:**

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

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

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

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

## *Our Services – Delivery, Performance & Achievements*

### **Community Advice & Support Team (CAST)**

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

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

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

What we said we would achieve in 2024/25	What we achieved
Effective management of demand for services	The team manager successfully implements a triage system to efficiently allocate cases and ensure cases are closed in a timely manner. The process has streamlined the flow of work and reduced the backlog in cases waiting for allocation
Maintain OFSTED registration	Registration maintained
<ul style="list-style-type: none"> <li>Continued development of casework support in South Manchester</li> <li>Strengthen Fed Link arrangements</li> </ul>	Promoted CAST services across North and South Manchester, increasing visibility and enhancing accessibility for those who need them
Implementation of new software and caseload management system	Successfully rolled out CHARMs, a CRM system that enables social workers and community advisors to efficiently record and track the casework undertaken, improving processes within case management
Maintain support to Children and Young People going through complex care and safeguarding issues	Skilled staff trained in local thrive models. CAST staff accessed Local Safeguarding Partnership Training Programmes courses
Identify and respond to opportunities for core funding for service	<ul style="list-style-type: none"> <li>Successful bid for large grant to support work of CAST (Lottery RC GRANT)</li> <li>Maintained changing relationships with Bury and Salford Service Leads and Commissioners</li> </ul>



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

### Adult Groups & Activities

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

#### We have continued to provide a range of services including:

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

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

### Children's Groups & Activities

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

#### Groups have included:

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

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

## Volunteer Services

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

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

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

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

## My Voice Project

The Fed's My Voice Project supports Holocaust survivors and refugees in recording their life stories and to transcribe and edit these into individual books. The project has over **40 specially trained volunteers** who provide practical help and support with the process. The books provide a legacy for both the storyteller, their family, and the wider community.

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

What we said we would achieve in 2024/25	What we achieved
Develop clear targets for onboarding clients and book production	<ul style="list-style-type: none"> <li>• Regular updates on performance provided to Subgroup</li> <li>• Met timescales and actions set for project on the Heritage Lottery Funding Grant</li> </ul>
Develop potential legacy plans & funding	<ul style="list-style-type: none"> <li>• Continued the Heritage Lottery Funding action plan to develop a historical archive in collaboration with key Holocaust partners</li> <li>• Strengthened Academic Partnerships: Fostered a strong relationship with Manchester University JRL and Manchester University Press, resulting in the publication of books in paperback.</li> <li>• Secured Support for London MV Project Maintained ongoing financial support from Yad Vashem UK to assist the development of the London MV project</li> </ul>
Strategic review of the project's funding in relation to Heritage Lottery Bid	The MV sub-group regularly reviewed the project delivery plan to ensure alignment with HLF funding parameters and charitable articles
Improve the story production process from client referral to publication	<ul style="list-style-type: none"> <li>• Piloted new book publisher. Outsourced education and publishing tasks to speed up final stages of book production</li> <li>• Funding achieved to support this</li> </ul>

## Moorview Supported Living Scheme

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

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

What we said we would achieve in 2024/25	What we achieved
Maintain Good CQC rating for care at home services and aspire to achieve outstanding rating	<ul style="list-style-type: none"> <li>• CQC rating of Good maintained - The Registered Manager has implemented audit systems and uses her strong knowledge of KLOE's to ensure standards of care delivered are robust</li> <li>• Tenants Forum established with an independent chair</li> </ul>
Maintain occupancy with a target of 100%. Minimisation of void periods	Occupancy target achieved with void periods kept to a minimum - An interest list for prospective tenants was developed
Review of workforce, skills and needs in relation to changing demands	<ul style="list-style-type: none"> <li>• Training delivered to meet changing needs of Moorview tenants and a review of training for changing team implemented</li> <li>• Continued to embed the care and support role for Moorview staff team</li> </ul>
Increased focus on quality and customer care	Customer satisfaction surveys very high and reduction in complaints - Audits show high level of cleanliness and compliance
Increased focus on person centred approach and increased social and well-being activities	Sustained an effective audit regime and implemented quality assurance (QA) checks for CQC-registered visits - High level of customer satisfaction

## Residential & Nursing Care

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

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

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

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

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

What we said we would achieve in 2024/25	What we achieved
Review current fees and criteria for charitable funding	Our fee levels increased in line with the rising workforce costs and inflation. A higher level of due diligence was applied to requests for a charitable subsidy toward fees
Review our Village care services in line with changing demands	The number of registered residential care beds has reduced in line with changing demands. A more flexible approach to has been endorsed in relation to nursing care
Maintain Good rating, improve our rating in the category of Safe - Continue our journey toward outstanding CQC rating	<ul style="list-style-type: none"> <li>• Engagement with the new CQC portal</li> <li>• Transition to Electronic medication system</li> <li>• Clinical management household audits completed</li> </ul>
Undertake further analysis, review, and potential re-organisation of workforce in response to any changing business demands	Completed staffing needs analysis and care hours required per each household
Focus on customer journey and quality, particularly at admission stage - Improve communication with customers particularly relatives	Admissions manager has placed emphasis on process and positive feedback has increased - Household resident forums commenced
Improve budget control, workforce costs and reduce agency usage	<ul style="list-style-type: none"> <li>• Clearer performance indicators introduced and weekly finance reporting based on income and workforce costs</li> <li>• Agency use has been reduced</li> </ul>
Explore household staffing models to reduce demarcation of job roles and improve flexibility of workforce.	The adoption of blended roles has proved difficult due to the workforce re-structure but will be reviewed
Further develop our person-centred focus on care services	<ul style="list-style-type: none"> <li>• Implement Activity champion role</li> <li>Put Change in Practice folders on each household which will hold evaluation forms from staff who have attended various person centred care type training</li> <li>• This means that any manager can pick this up and see the 3 things that staff said they would do differently from the training they have attended and challenge them if not seeing this being put into practice</li> <li>• Training to continue with dementia care household observations</li> </ul>
Implementation of electronic medication management system (EMAR)	<ul style="list-style-type: none"> <li>• Facilitated change of pharmacy supplier</li> <li>• EMAR system implemented and staff trained in use</li> </ul>
Continue to develop opportunities and activities that enrich, enhance, and celebrate Jewish life	Ongoing range of activities that enrich wellbeing and celebrate Jewish heritage

What we said we would achieve in 2023/24	What we achieved
Ensure high levels of occupancy within care households. Target of 95% occupancy of available beds	Occupancy levels have fallen and target was not met. Care provision rationalised in response to falling demand
Further develop our person-centred focus on care services	<ul style="list-style-type: none"> <li>• Additional training and management supervision implemented</li> <li>Higher level of training attendance attained</li> <li>• Improved use of 1-1 meetings</li> </ul>
Ensure greater compliance with mandatory training and development	<ul style="list-style-type: none"> <li>• Increased focus from management team</li> <li>• Increased audits</li> </ul>
Develop a strategy to reduce falls across all households	<ul style="list-style-type: none"> <li>• Implemented overall health checks on all households monitoring fluid intake</li> <li>Additional training on importance of hydration</li> <li>• Greater emphasis placed on risk identification and early intervention</li> </ul>
<ul style="list-style-type: none"> <li>• Improve attendance and timekeeping</li> <li>• Reduction of sickness and absence</li> </ul>	<ul style="list-style-type: none"> <li>• Regular audits and feedback via 1-1 sessions. Close liaison with HR</li> <li>• Levels of sickness and non-attendance have improved</li> </ul>

## *Our Operational Support Services & Infrastructure*

### *– Delivery, Performance & Achievements*

#### **People and Workforce**

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

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

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

What we said we would achieve in 2024/25	What we achieved
Maintain focus on training and development particularly in relation to quality standards	<ul style="list-style-type: none"> <li>• Training Manager completed skills. audit of Care workforce</li> <li>Completion of updated National Care data set</li> <li>• Adapted Training Programme: Adjusted the in-house training programmes to meet the evolving needs of Fed clients in care delivery services</li> <li>• Ongoing Audits: Continued in-house audits by the Training Team and external trainers to assess the impact of training modules</li> </ul>
Improve and sustain the health and well-being of our workforce and volunteers	Wellbeing support maintained via HR and Training
<ul style="list-style-type: none"> <li>• Enable managers to be effective and supportive leaders of their teams</li> <li>• Greater emphasis on accountability, responsibility, and values</li> </ul>	<ul style="list-style-type: none"> <li>• Mentoring and manager skills training delivered to Fed line managers</li> <li>• Task and finish groups used to engage line managers</li> <li>• Funding achieved via Levy transfer success enabling managers to access higher level management and leadership training</li> </ul>
<ul style="list-style-type: none"> <li>• Improve employee recruitment, retention, and sickness levels.</li> <li>• Improve onboarding process</li> </ul>	<ul style="list-style-type: none"> <li>• Developed an onboarding program that includes orientation, training, and mentorship for all Fed staff</li> <li>• Support and oversight of Home Office Visa Regulations for international workforce at the Fed</li> <li>Audit the status of overseas staff to ensure Visa compliance for employee and their linked family members</li> <li>• Staffology in use within HR team and used appropriately to improve HR communication</li> <li>• HR work with all managers to ensure sickness monitoring managed robustly by all line managers</li> </ul>
Introduce more effective digital solutions to manage and support our staff and services	<ul style="list-style-type: none"> <li>• Online HR communication and management of sickness and absence via Staffology</li> <li>• Care vision and Staffology as a training and development tool explored</li> <li>• Utilised signing in system to check for workforce timekeeping and attendance.</li> <li>• External training providers given access to staff completing care cert and NVQ's</li> </ul>
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	Workforce skills audit completed



What we said we would achieve in 2024/25	What we achieved
<ul style="list-style-type: none"> <li>• Develop and implement new job descriptions and person spec across all roles.</li> <li>• Review application, interviewing and personnel paperwork.</li> </ul>	<ul style="list-style-type: none"> <li>• Agreed updated template for Fed Job descriptions and person specifications rolled out across all staff groups.</li> <li>• In conjunction with Director of Clinical Services values led recruitment processes piloted for care workforce</li> </ul>
Ensure that the mandatory training needs of the organisation and CQC registration are being met and support our workforce to achieve more	Training plan in place to meet diverse Fed workforce training and development needs. On going review of training programme to ensure compliance with CQC

## Finance & IT

### Finance

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

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

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

What we said we would achieve in 2024/25	What we achieved
<ul style="list-style-type: none"> <li>• Close monitoring of cash flow and financial risks</li> <li>• Timely insight to budget variances and support to manage</li> </ul>	<ul style="list-style-type: none"> <li>• Finances monitored and reported on throughout year - difficult trading circumstances have made this particularly challenging</li> <li>• Monthly BM reports have given clear narrative on reasons for variances &amp; actions taken</li> </ul>
Provide greater understanding of unit costs in key areas	<ul style="list-style-type: none"> <li>• Benchmarking undertaken with other organisations</li> <li>• Developed budgeting for each household at Heathlands to better aid cost management</li> </ul>
Management of audit and risk committee and finance sub-committee structures	Both committees have functioned well and supported the management of finances and risk
Review insurance cover and renegotiation of utility contracts	<ul style="list-style-type: none"> <li>• Insurance cover reviewed with brokers, insured values &amp; premiums reviewed</li> <li>• Utility costs hedged for 2025-26</li> </ul>
Embed and maximise use of Staffology by workforce	Staffology system fully embedded & increasing use of functionality

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

## IT

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

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

What we said we would achieve in 2024/25	What we achieved
<ul style="list-style-type: none"> <li>• Utilise additional expertise to formulate IT strategy and implement review findings</li> <li>• Develop our digital plans and infrastructure</li> <li>• Maintain our IT infrastructure ensuring it remains secure and responsive to operational needs</li> </ul>	IT Strategy drafted, approved by Board, in process of implementing; fully implemented Autumn 2025
Review current managed IT support contract	Updated contracts in place for 2025-26
Support the management and security of information in line with GDPR	Restructured team to give greater clarity of focus to Data Protection issues

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

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

# Fundraising & Marketing

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

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

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

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

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

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

## Fundraising

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

What we said we would achieve in 2024/25	What we achieved
To meet the increased fundraising targets	<ul style="list-style-type: none"> <li>• We reached these targets by delivering a range of events including the successful “Dinners With A Difference” which, whilst held in March 2024 really formed part of our 24/25 fundraising year. We achieved our target and delivered immersive, meaningful experiences and engagement for our guests</li> <li>• One to one donor engagement was strong across the team with positive results from canvassing ensured we reached our target.</li> <li>• We also continued the theme of collaboration with a joint fundraising event with the Jewish Representative Council and with Foundation 92</li> <li>• We held a successful Lake District Trek which is now firmly established in the events calendar</li> <li>• Our Whisky night was another positive success as was our London House of Lords event. Fed Friday had over 100 homes taking part and we created powerful Pesach and Rosh Hashanah appeals focusing on homelessness and dementia</li> </ul>
Continue to innovate and find different ways to engage and maintain voluntary income	<ul style="list-style-type: none"> <li>• We continued to bring on board new major donors across a range of ages and work to increase the giving on existing major donor</li> <li>• Continuing to prioritise major and mid-level donor stewardship is an ongoing priority and this is accomplished through direct email updates and one to one calls and meetings</li> <li>• Our trusts and foundation work was also very successful and contributed key funding to the organisation across both core and restricted areas of donations</li> </ul>
Better <i>Trust and Foundation</i> reporting	Information and data is being produced and used in a more timely and strategic way
Increasing the donor base outside Manchester	This is an ongoing piece of work supported by London events. We are now in the stage of reforming the Fed Ex London committee to take this further and are planning more London events

## Marketing & Communications

What we said we would achieve in 2024/25	What we achieved
Develop new website plan for the Fed Website	We have not made much progress on this. It has proved to be a far more complicated task that originally envisioned, and I believe we need to recruit professional outside help
Develop our social media	The Fed's social media continues to grow, and we still lead as the Manchester Jewish charity with the most followers across all platforms
Raise the profile of The Fed	We achieved this through continued innovation of marketing materials, videos and events such as The Farm Day, that brought over 500 people into Heathlands Village and re re-edit of "Not Alone" poem
Support communication across teams, provide support to the marketing and recruitment needs of specific teams	This was delivered through revamped recruitment adverts on social media and the production of newsletters and internal comms
Development of a marketing and communication plan for the year ahead	New plan formulated
<ul style="list-style-type: none"> <li>• Support the recruitment of new Trustees, sub-committee members and volunteers</li> <li>• Support workforce recruitment</li> </ul>	Ongoing support to achieve these targets was provided
Provide design, production and marketing support to events and departments within the organisation	Support provided particularly in the areas of internal events and to support admissions and occupancy

## Operational Services

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

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

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

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

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

## Catering & Hospitality

What we said we would achieve in 2024/25	What we achieved
Explore cost savings in relation to contracts and suppliers	We sourced new products and managed to reduce prices on some areas of expenditure but savings were limited by overall price increases
Deliver high quality food and customer service within budget	<ul style="list-style-type: none"> <li>• This was achieved with increased savings and reduced complaints</li> <li>• New system in place for training for all new staff to improve staff retention and quality of service</li> </ul>
<ul style="list-style-type: none"> <li>• Implement consistent and positive leadership within the kitchen to enhance overall standards, recipes, and consistency of meals</li> <li>• Work with chefs to get improved timing for meals to ensure food is fresh and not being cooked too far in advance so not to affect the quality</li> </ul>	<ul style="list-style-type: none"> <li>• We appointed a senior chef, to oversee the chefs and kitchen production</li> <li>• We have completed the standardised recipe file to ensure consistency from all chefs. Batch cooking implemented and working well</li> </ul>
Reduce waste in catering and continue to develop the food options for residents and tenants to meet dietary needs	<ul style="list-style-type: none"> <li>• The food ordering system has been rigorously monitored and feedback sought on menus</li> <li>• Catering and Care are working together on an ordering system for the residents to cut down on waste</li> <li>• We have improved the presentation of soft and puree options</li> </ul>
Maintain food Hygiene standards	We retained our rating of 5 star excellent achievement
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	A number of posts have been taken out of the structure and greater flexibility of roles employed



## Facilities Management & Customer Services

What we said we would achieve in 2024/25	What we achieved
Explore cost savings in relation to contracts and suppliers	Cleaning and disposables sourced at lower price. We have invested in better quality duvets and pillows which over the year has saved us money. Reduced spend on laundry products after changing detergent supplier saving 22% on laundry products compared to the previous year
Support the analysis, review, and potential re-organisation of workforce in response to any changing business demands	The closure of Eventhall House meant we could reduce staffing hours. Additional workforce savings have also been found
Maintain site security and high level of proactive customer service	<ul style="list-style-type: none"> <li>• The in-house customer service team have reacted well with security issues on site and worked with the security company</li> <li>• Additional perimeter fencing and CCTV has been installed alongside staff training</li> </ul>
Continue to invest in the laundry equipment insuring we get the most economical machines for the job	Additional equipment purchased
Reduce laundry service complaints	Additional training and increased communication between teams has helped minimise complaints but further improvements are required

## Buildings & Maintenance

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

## Health & Safety

What we said we would achieve in 2024/25	What we achieved
<ul style="list-style-type: none"> <li>• Maintain H&amp;S compliance and fire safety compliance</li> <li>• Maintain hygiene and quality standards</li> <li>• Maintain food hygiene standards</li> </ul>	<ul style="list-style-type: none"> <li>• High standards of compliance have been maintained</li> <li>• Catering Hygiene audits are undertaken daily across site and points raised dealt with</li> <li>• We have maintained 5* food safety certificate</li> </ul>
Ensure we meet health and safety standards and reinforce individual responsibility	We have a team of Health & Safety champions that work in each area and meet on a regular basis
Maintain site security and high level of proactive customer service	<ul style="list-style-type: none"> <li>• All Customer services staff have completed training for security and fire incidents.</li> <li>• Relationship maintained with security contractor</li> </ul>
Ensure we remain compliant in terms of contracts, legislation, and processes	We have a designated Health and Safety manager that ensures we remain compliant in terms of contracts and legislation
Undertake additional fire door works	Work is ongoing across site

# *Our Strategic Priorities*

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

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

## **Our priorities:**

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

### *Caring*

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

### *Safe*

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

### *Responsive*

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

### *Effective*

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

### *Well-led*

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

## *Our Year Ahead - Priorities for 2025/26*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Community Services & Groups (CAST)**

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

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

### **Volunteer Services & My Voice Project**

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

### **Moorview Supported Living Scheme**

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

## **Residential & Nursing Care**

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

## **People & Workforce**

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



## **Finance & IT**

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

## **Fundraising & Marketing**

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

## **Operational Services**

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

## **Standards, Quality & Safety**

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

# Statement of Trustees' Responsibilities

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

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

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

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

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

## Disclosure Of Information To Auditors

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

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

### **Auditors**

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

By order of the Board of Trustees



Bernie Yaffe  
**Chairman**

**Date | 12 / 11 / 25**

# INDEPENDENT AUDITOR'S REPORT

## *To Members & Trustees of The Federation of Jewish Services*

### **Opinion**

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

### **In our opinion the financial statements:**

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

### **Basis For Opinion**

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

### **Conclusions Relating To Going Concern**

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

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



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

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

## **Other Information**

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

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

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

We have nothing to report in this regard.

## **Opinion On Other Matters Prescribed By The Companies Act 2006**

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

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

## **Matters On Which We Are Required To Report By Exception**

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

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

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

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

## **Responsibilities Of Trustees**

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

In preparing the financial statements, the Trustees are responsible for assessing the group's and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities For The Audit Of The Financial Statements**

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

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

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

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

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

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

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

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

### Use of our report

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

*Royce Peeling Green* *OK*  
**Carolyn Dutton (Senior Statutory Auditor)**

Date *4/12/2025*

for and on behalf of Royce Peeling Green Limited  
Chartered Accountants and Statutory Auditor

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

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

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

For The Year Ended 31 March 2025

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

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

# BALANCE SHEETS

## FOR THE YEAR ENDED 31 MARCH 2025

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

Company registration number 5858766 (England and Wales)

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

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

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

*B. M. Yaffe*

Bernie Yaffe  
Chairman

Date | 12 / 11 / 25



# CONSOLIDATED STATEMENT

## OF CASH FLOWS FOR YEAR ENDING 31 MARCH 2025

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

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

# NOTE TO THE FINANCIAL STATEMENTS

*For The Year Ended 31 March 2025*

## 1 | Accounting Policies

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

### 1 a. Basis Of Preparation Of Financial Statements

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

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

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

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

### 1 c. Group Financial Statements

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

## **1 d. Donations & Grants**

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

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

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

## **1 e. Investment Assets & Income**

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

## **1 f. Income**

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

## **1 g. Legacies**

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

## **1 h. Shop Trading Income**

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

## **1 i. Income From Residents**

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

### 1 j. Local Authority Social Work Contracts

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

### 1 k. Expenditure & Irrevocable VAT

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

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

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

### 1 l. Pension Contributions

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

### 1 m. Tangible Fixed Assets & Depreciation

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

Rates applicable are:

Equipment and Computers  
Fixtures and Fittings  
Motor Vehicles

20% & 33.3% straight line  
20% straight line  
20% straight line

### 1 n. Local Authority Social Work Contracts

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

### 1 o. Taxation

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

### **1 p. Fund Accounting**

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

### **1 q. Debtors**

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

### **1 r. Cash At Bank & In Hand**

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

### **1 s. Creditors & Provisions**

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

### **1 t. Financial Instruments**

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

## **2 | Legal status**

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



### 3 | Financial Performance

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

The summary financial performance of the Charity alone is:

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

### 4 | Voluntary Income

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

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

## 5 | Income From Charitable Activities

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

## 6 | Investment Income

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

## 7 | Analysis Of Expenditure On Charitable Activities

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

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

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

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

## 9 | Net Income/(Expenditure) For The Year

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

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

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

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

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

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

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

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

## 11 | Analysis Of Governance Costs

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

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

## 12 | Staff numbers

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

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

## 13 | Related party Transactions

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

## 14 | Corporation Tax

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

## 15 | Tangible Fixed Assets

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

## 16 | Tangible Fixed Assets - Group

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

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

## 17 | Investments

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

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

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

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



## 18 | Fixed Asset Investments

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

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

## 19 | Fixed Asset Investments

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

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

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

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

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

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

## 20 | Stocks

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

## 21 | Debtors

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

## 22 | Creditors: Amounts Falling Due Within One Year

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

## 23 | Creditors: Amounts Falling After More Than One Year

	Group 2025 - £	Group 2024 - £	Charity 2025 - £	Charity 2024 - £
Other Creditors	500,000	-	500,000	-
	<b>500,000</b>	-	<b>500,000</b>	-

## 24 | Analysis Of Net Assets Between Funds

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

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

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

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

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

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

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

## 26 | Operating Lease Commitments

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

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



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