

Manchester Jazz Festival

Report and financial statements
For the year ended 30 June 2025

Manchester Jazz Festival
Reference and administration information

Charity number 1130000

Company number 04670534

Registered office and operational address First Floor, Swan Buildings, 20 Swan Street, Manchester, M4 5JW

Trustees

Trustees who served during the year and up to the date of this report were as follows:

O Bolatiwa, Musician

N Guerreiro Beaumont-Laurencia, Head of Events and Sponsorship, resigned 27.2.26

T E Gumede, Composer/ Musician, appointed 28.10.2024

G W Higgins, PR Director

Dr K M Isaacs Professor of Screen Studies, resigned 28.10.24

I R C McKeith, Director, resigned 27.01.25

J Payne, Consultant, appointed 28.10.2024

R Phillips, Management Consultant

V L Robinson, Chief Executive, appointed 27.01.2025

L C Scott, Programme Manager, resigned 27.2.26

D J Skerrett, Musician

E Solomons, Chartered Accountant

Key management personnel

Steve Mead, CEO

Nataly Chambers, General Manager

Bankers

Unity Trust Bank plc, Four Brindleyplace, Birmingham, B1 2JB

Independent Examiner

Kate Adderley CA

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

**Manchester Jazz Festival
Report of the Trustees
for the Year Ended 30 June 2025**

The trustees present their report and the unaudited financial statements for the year ended 30 June 2025. The organisation is a charitable company limited by guarantee. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Background

Manchester Jazz Festival (mjf) was founded in 1996 to promote and advance the appreciation of and participation in jazz, contemporary and globally diverse music. Committed to dissolving genre stereotypes, the presentation of new work, and the development of home-grown talent, mjf is Manchester's longest running music festival. mjf looks within and beyond the city limits in its search for distinctive, original and exceptional music to provide outstanding cultural experiences that enrich the lives of the people and communities across Greater Manchester and the North of England.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Articles of Association of mjf state that the charity will:

- (a) present, promote, produce and participate in concerts, performances, and festivals either alone or with others;
- (b) collaborate with and commission work from individuals and organisations who work in music and other art forms such as drama and dance in furtherance of the objects of the company;
- (c) organise, promote and deliver jazz classes and workshops either alone or with others;
- (d) purchase, acquire and obtain interests in the copyright of or right to perform any musical composition which can be used to further the objects of the company;
- (e) enter into agreements with teachers, performers, musicians, producers and other professionals in associated fields;
- (f) publish, sell or disseminate any work produced as a result of the company's activities including programmes, recordings and merchandise designed to promote the work of the company.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help.

The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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Public benefit

The Trustees, having had regard to guidance on public benefit issued by the Charity Commission, confirm that the charitable purposes fall within the definitions set out in the Charities Act and therefore are for the public benefit.

ACHIEVEMENT AND PERFORMANCE

In the period covered by this report, 1 July 2024 to 30 June 2025, mjf used its continued funding to invest in performance, creative and personal development opportunities for artists and in delivering its festival for the benefit of live audiences across and beyond Greater Manchester. Further cohorts were recruited into and supported by mjf's talent development programmes, and new works were commissioned through the mjf originals programme.

1: mjf2025 festival

mjf2025 (May 16-25) was our 30th anniversary edition, built upon the success and revised model of recent editions and with the aim to curate 10 days of contemporary jazz and unforgettable diverse music experiences for audiences across 12 partner venues in Manchester, alongside two new commissions, an international programme strand and a piano trail that encouraged public engagement. The successful opening weekender at First Street attracted 11,000 visitors and continued our commitment to a free, accessible introduction to the festival in a public space that creates a vibrant, inclusive, barrier-free environment. This affords mjf the opportunity to present emerging and northern artists, reach new audiences and generate income and potential sponsorship opportunities through ancillary earned income. Additional free and ticketed events throughout the festival at partner venues across the city brought total attendances to 19,500.

The programme reflected the organisation's mission and its ambitions for supporting excellence and diversity, with some notable engagement achievements:

- (a) 72% of ensembles featured female-identifying musicians - consistently one of the UK's highest ratings
- (b) 48% of ensembles featured musicians from a Global Majority background
- (c) 58% of artists were from the North
- (d) 65% of events were free to attend
- (e) 98% of respondents said their whole festival experience was either excellent or very good

2: Talent Development

Soundcheck, mjf's talent programme to develop diverse young talent from the region, was delivered both online and in person in Autumn 2025, recruiting ten 18–25-year-old artists from across Greater Manchester with little or no experience of improvisation in their music-making. Once again, participants from under-represented backgrounds were prioritised, and included a range of diversities from cultural heritage, disability and sexuality to educational and socio-economic backgrounds. Participants were offered an 8-week intensive programme, working towards sharing new work containing improvisation for the first time.

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for the Year Ended 30 June 2025**

Along the way, they were assigned an artistic mentor from our previous hothouse development programme, an introductory session with an industry professional, a personalised playlist, participation in a group jam session at a professional venue, and an introduction to improvisation concepts. As well as musical development, the programme brings confidence and a range of life skills to participants:

"I have more confidence in myself; being able to take my dreams more seriously means I will spend more time learning and putting myself out there." - Soundcheck participant

Continuing mjf's 25-year tradition of commissioning new work, mjf presented two new works in this anniversary year. Firstly, we invited composer Richard Iles to revisit and reinvent *New Futures*, mjf's very first commission from 2000. Richard combined players from the original ensemble with a selection of young emerging generation of musicians in and around Manchester, reflecting music's power to span generations.

Secondly, mjf was one of 20 UK organisations awarded a PRSF New Music Biennial commission. We invited sound artist Verity Watts to create the multi-disciplinary work PEACE, which examined whether music about peace must be peaceful. It combined turntables, double bass, spoken word, dance and a community choir, was performed at mjf, at South Bank Centre and Bradford City of Culture, and was broadcast on BBC Radio 3.

These new works reflected our mission to empower northern artists to develop dynamic new music by investing in their creative process and emboldening their artistic vision.

We also launched our Youth Advisory Board – a group of 18-25s from within and around Manchester who are keen to explore how they can develop professional roles in the music industry but lack the access points, formal training and awareness of where to begin. Membership is open access and members stay for up to three years, prioritising those underrepresented in the sector. Participants are offered group sessions and 1-1s with mjf staff, and given opportunities to curate a festival event, to develop their creative skills alongside our professional team, to observe an mjf board meeting and invited to share their aspirations and barriers so that we can respond with appropriate support. They are also directly involved in recruiting future members

mjf also contributed to national and international panels, webinars and conferences, including the 2024 Europe Jazz Network annual conference in Gent, and the 2024 JPN Conference in Bristol.

mjf continued its Founder Membership of Black Lives in Music initiative and as a Keychange signatory, to support campaigns to increase awareness of imbalances in cultural diversity and gender representation on and off stage in the UK music industry.

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FINANCIAL REVIEW

Financial position

As an annual festival whose window of opportunity for earned income relies on a limited timeframe, mjf depends on the continued support of our core funders. All our main investors recommitted to supporting mjf, with funding sustained at previous levels. This, alongside on-target audience attendance at ticketed events, means that the charity finished the financial year with a small surplus that reflects well on the charity, given the challenging climate currently being endured by the live music sector. Net assets at the year end were £146,397 (2023-4: £140,121).

Income

Total income for the period was £451,118 (2023-4: £434,949, figure restated to recognise £147,000 received in donated services). Trustees wish to thank our public funders and private foundations in 2024-5:

Arts Council England
Manchester City Council
Greater Manchester Combined Authority
PRS for Music Foundation
Granada Foundation

mjf also acknowledges the generous support of mjf friends, sponsors, individual donors and audiences for their continued support of mjf over the last 12 months.

Expenditure

Total expenditure for the reporting period was £444,842 (2023-4: £441,570 – figure restated to recognise £147,000 received as notional expense of donated services).

Reserves policy

mjf finished the period covered by this report with net income of £6,277 (2024: -£6,621). Unrestricted funds of £145,705 and restricted funds of £693 were carried forward to the 2025-6 financial year.

mjf, in a normal year, adheres to best practice on reserves and aims to retain a minimum of £90,000 ringfenced reserves to cover potential wind-up costs, including payment of notice periods, Statutory Redundancy Pay, fulfilment of any freelance obligations and settlements with suppliers. Reserves may also be drawn upon to avert financial or reputational damage to the organisation in case of a crisis.

Drawing on the reserves requires approval by the trustees. In case that drawing on the reserves is time-critical, this may be discussed and agreed with the trustees that make up the Finance Sub-Committee.

The trustees may choose to invest any reserves in low-risk investment banking options.

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for the Year Ended 30 June 2025**

Reserves need to cover four times the monthly cost of staff and overhead expenses. Annual assessment of the reserves amount ensures that the defined reserves meet the organisation's needs.

Any capital gains made through investment of the reserves will be added to the reserves until the total amount held in any investment account surpasses ten percent of the defined reserves, after which gains may be reinvested in the organisation at the discretion of the trustees.

FUTURE PLANS

The cost-of-living crisis and subsequent economic challenges for the live music sector, including venue closures, unpredictable audience and ticket buying patterns and increased pressure on public subsidy, makes forecasting for future years challenging. However, our current venue-partnership festival model provides us with a solid foundation for delivery and well-managed financial risk, supplemented by collaborations, robust profit and loss projections, and a commitment to excellence and diversity. A feasibility study will be undertaken in summer 2026 to establish whether returning the main festival site to Albert Square would be viable in 2028.

Staff structure changes made in 2022 continue to strengthen the organisation's communications capabilities, along with advances with cultural diversity of the workforce and board. Current ACE NPO funding has been extended until March 2028.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

mjf is a company limited by guarantee and a Registered charity, with a Board of directors who are also its Trustees.

As stated in the Memorandum and Articles of Association, mjf was founded in 1996 to promote and advance the appreciation of and participation in music, especially contemporary music, including jazz and world music, in the North West of England and particularly Greater Manchester. It does this primarily through the organisation and presentation of the annual mjf, a series of free and ticketed events staged at various city centre venues.

Recruitment and appointment of new trustees

The Board of trustees is comprised of diverse individuals well-matched to the momentum of the organisation. Trustees are recruited either through personal approaches, advertisement or through a Board Bank scheme. They are subsequently invited for an informal interview and then formal discussion with the Board prior to the Board voting on their appointment at a Board meeting.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

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Report of the Trustees
for the Year Ended 30 June 2025**

Related parties and relationships with other organisations

Details of related party transactions are given in note 9. Trustees do not receive remuneration for their role but where they have been paid for their role in the festival as artists or support this is described in note 9.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Statement of responsibilities of the trustees

The trustees (who are also the directors of mjf for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees' annual report has been approved by the trustees on 16 / 03 / 2026 and signed on their behalf by

Eric Solomons

E Solomons - Trustee

Manchester Jazz Festival
Independent examiner's report to the trustees of Manchester Jazz Festival

I report on the accounts of the charity for the year ended 30/06/2025 set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland (ICAS).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

17 / 03 / 2026

Manchester Jazz Festival
Statement of Financial Activities
including Income and Expenditure account
for the year ended 30 June 2025

		Unrestricted funds	Restricted funds	Total funds 2025	<i>Unrestricted funds Restated</i> £	<i>Restricted funds</i> £	<i>Total funds 2024 Restated</i> £
	Note	£	£	£			
Income from:							
Donations and legacies	3	301,179	91,364	392,543	300,292	81,280	381,572
Charitable activities	4	58,506	-	58,506	53,377	-	53,377
Investment activities	5	69	-	69	-	-	-
Total income		359,754	91,364	451,118	353,669	81,280	434,949
Expenditure on:							
Charitable activities	6	353,791	91,051	444,842	360,536	81,034	441,570
Total expenditure		353,791	91,051	444,842	360,536	81,034	441,570
Net income/(expenditure) before net gains/(losses) on investments		5,963	313	6,276	(6,867)	246	(6,621)
Net income/(expenditure) for the year	7	5,963	313	6,276	(6,867)	246	(6,621)
Transfer between funds		30	(30)	-	-	-	-
Net movement in funds for the year		5,993	283	6,276	(6,867)	246	(6,621)
Reconciliation of funds							
Total funds brought forward		139,706	415	140,121	146,573	169	146,742
Total funds carried forward		145,699	698	146,397	139,706	415	140,121

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Manchester Jazz Festival
Company number 4670534

Balance sheet as at 30 June 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	-	-
Total fixed assets		-	-
Current assets			
Debtors	13	15,170	31,591
Cash at bank and in hand	14	172,736	147,260
Total current assets		187,906	178,851
Liabilities			
Creditors: amounts falling due in less than one year	15	(41,509)	(38,730)
Net current assets		146,397	140,121
Total assets less current liabilities		146,397	140,121
Restricted income funds	16	698	415
Unrestricted income funds	17	110,699	104,706
Designated funds	17	35,000	35,000
Total charity funds		146,397	140,121

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 22 form part of these accounts.

Approved by the trustees on 16 / 03 / 2026 and signed on their behalf by:

Eric Solomons

EP Solomons (Trustee)

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manchester Jazz Festival meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the accounts for the year ended 30 June 2025 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure

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.

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

Office fixtures and equipment	20%
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i 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.

j Cash at bank and in hand

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

k Creditors and provisions

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

l 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Manchester Jazz Festival

Notes to the accounts for the year ended 30 June 2025 (continued)

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales 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. The registered office address is disclosed on page 1.

Manchester Jazz Festival

Notes to the accounts for the year ended 30 June 2025 (continued)

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	<i>Restated</i> <i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	£	£	£	£	£	£
Grants	153,293	91,233	244,526	153,292	81,280	234,572
Donations	147,886	131	148,017	147,000	-	147,000
Total	301,179	91,364	392,543	300,292	81,280	381,572

4 Income from charitable activities

	Unrestricted	Restricted	Total 2025	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	£	£	£	£	£	£
Sponsorship	20,000	-	20,000	10,000	-	10,000
Other income	3,346	-	3,346	771	-	771
Programming contributions	4,315	-	4,315	7,564	-	7,564
Merchandise	683	-	683	-	-	-
Subscriptions	1,517	-	1,517	779	-	779
Ticket sales	21,894	-	21,894	27,743	-	27,743
Food Stalls	6,751	-	6,751	6,520	-	6,520
Total	58,506	-	58,506	53,377	-	53,377

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Notes to the accounts for the year ended 30 June 2025 (continued)

5 Income from investment activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> <i>£</i>	<i>Restricted</i> <i>£</i>	<i>Total 2024</i> <i>£</i>
Bank interest	69	-	69	-	-	-
	69	-	69	-	-	-

Notes to the accounts for the year ended 30 June 2025 (continued)

6 Analysis of expenditure on charitable activities

	2025	<i>Restated</i> 2024
	£	£
Wages	70,021	60,061
Social security	847	-
Pensions	1,680	1,747
Instrument hire	2,274	11,140
Insurance	4,276	5,798
Postage and stationery	124	299
Advertising and marketing (including donated services)	170,251	166,276
Sundries	9,009	5,476
Production costs	30,569	13,222
Artist fees and expenses	79,176	109,029
Freelance staff	61,831	51,325
Telephone	-	72
Legal fees	948	-
Bank charges	521	349
Governance costs	390	3,139
IT support and consumables	4,286	2,793
Accountancy	3,133	4,494
Depreciation	-	1,685
Subscriptions	1,220	4,665
Purchases	2,937	-
Fundraising	1,349	-
	444,842	441,570

7 Net income for the year

This is stated after charging:	2025	2024
	£	£
Depreciation	-	1,685
Independent examiner's fee	2,310	2,310

Notes to the accounts for the year ended 30 June 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	70,021	60,061
Social security and other taxes	846	-
Pension costs	1,680	1,747
	72,547	61,808

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 3 (2024: 3).

The average full time equivalent number of staff employed during the period was 1.9 (2024: 2).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and the General Manager. The total employee benefits of the key management personnel of the charity were £64,687 (2024: £42,340).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil) with the exception of the transactions below.

During the year two trustees received £1,338 for musical performances, event production costs and other services (2024: one trustee received payment of £1,014 for musical performances and mentoring of artists)

Robin Phillips is a director of the Greater Manchester Chamber of Commerce (GMCC). During the year GMCC received £3,776 for IT and other services provided (2024: £4,300).

Victoria Robinson is a director of Bury Metropolitan Arts Association (BMAA). During the year BMAA received £75 services provided (2024: £90).

Any trustees who are paid to carry out work for MJF in their professional capacities are logged and the relevant transactions available for scrutiny by trustees at a board meeting

During the year the CEO Steve Mead received £nil in a freelance capacity for his work as an Artistic Director, a role which is now payrolled (2024: £11,250)

Aggregate donations from related parties were Nil (2024: Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: Nil).

Notes to the accounts for the year ended 30 June 2025 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Arts Council England	153,292	153,292
Manchester City Council	26,757	19,500
Greater Manchester Combined Authority	32,476	20,595
	212,525	193,387

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 July 2024	3,078	3,779	6,857
Disposals	(550)	-	(550)
At 30 June 2025	2,528	3,779	6,307
Depreciation			
At 1 July 2024	3,078	3,779	6,857
Disposals	(550)	-	(550)
At 30 June 2025	2,528	3,779	6,307
NBV at 30 June 2025	-	-	-
NBV at 30 June 2024	-	-	-

Manchester Jazz Festival

Notes to the accounts for the year ended 30 June 2025 (continued)

13 Debtors

	2025 £	2024 £
Trade debtors	1,750	17,027
Prepayments and accrued income	13,420	14,564
	15,170	31,591

14 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and on hand	172,736	147,260
	172,736	147,260

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	39,101	35,135
Taxation and pension	2,408	3,595
	41,509	38,730

Manchester Jazz Festival

Notes to the accounts for the year ended 30 June 2025 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 July 2024	Income	Expenditure	Transfers	Balance at 30 June 2025
	£	£	£	£	£
PRS for Music Foundation	52	29,000	(29,114)	62	-
Manchester City Council	192	26,757	(26,763)	6	192
GMCA Funding	73	32,476	(32,174)	-	375
Constellations	98	-	-	(98)	-
Granada Foundation	-	3,000	(3,000)	-	-
Play it Forward	-	131	-	-	131
Total	415	91,364	(91,051)	(30)	698

Comparative period

	Balance at 1 July 2023	Income	Expenditure	Transfers	Balance at 30 June 2024
	£	£	£	£	£
<i>PRS for Music Foundation</i>	<i>3</i>	<i>18,000</i>	<i>(17,951)</i>	<i>-</i>	<i>52</i>
<i>Manchester City Council</i>	<i>117</i>	<i>26,757</i>	<i>(26,682)</i>	<i>-</i>	<i>192</i>
<i>GMCA Funding</i>	<i>49</i>	<i>32,476</i>	<i>(32,452)</i>	<i>-</i>	<i>73</i>
<i>Constellations</i>	<i>-</i>	<i>4,047</i>	<i>(3,949)</i>	<i>-</i>	<i>98</i>
Total	169	81,280	(81,034)	-	415

Name of restricted fund	Description, nature and purposes of the fund
<i>PRS for Music Foundation</i>	To fund performances by alumni artists from the talent development programme and new music for the festival and to deliver the hothouse artist development programme.
<i>Constellations</i>	Support funding for hosting an international artist on our talent development programme and for one of our alumni artists to participate in an international development programme
<i>Manchester City Council</i>	To support core costs of the festival and the talent development programme
<i>GMCA Funding</i>	To support core costs of the festival and the talent development programme
<i>Granada Foundation</i>	To support the composition and performance of a new commission for mjf2025
<i>Play it Forward</i>	To support the provision, transport, maintenance and repair of the pianos of the piano trail in collaboration with Forsyth Music Shop

Manchester Jazz Festival

Notes to the accounts for the year ended 30 June 2025 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers £	As at 30 June 2025 £
General fund	104,706	359,754	(318,791)	(34,970)	110,699
Designated fund 1	35,000	-	(35,000)	-	-
Designated fund 2	-	-	-	35,000	35,000
	<u>139,706</u>	<u>359,754</u>	<u>(353,791)</u>	<u>30</u>	<u>145,699</u>

Comparative period - as restated

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers £	As at 30 June 2024 £
General fund	146,573	353,669	(360,536)	(35,000)	104,706
Designated Fund 1	-	-	-	35,000	35,000
	<u>146,573</u>	<u>353,669</u>	<u>(360,536)</u>	<u>-</u>	<u>139,706</u>

Name of unrestricted fund

Description, nature and purposes of the fund

General fund	The free reserves after allowing for all designated funds
Designated fund 1	Designated for the May 2025 festival
Designated fund 2	Designated for the May 2026 festival

Manchester Jazz Festival

Notes to the accounts for the year ended 30 June 2025 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets	110,699	35,000	698	146,397
Total	110,699	35,000	698	146,397

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets	104,706	35,000	415	140,121
Total	104,706	35,000	415	140,121

19 Prior period adjustment

In the prior year, £147,000 donated income received as marketing services and the associated cost was not recognised in the statement of financial activities. The adjustment to the prior period has £nil impact on the total funds brought forward at 30 June 2024, as the notional expenses were equal to the value of the services received.

Total funds brought forward at 30 June 2024 as previously stated	£ 140,121
Prior period adjustment	-
Total funds brought forward at 30 June 2024 as restated	140,121

Kate Adderley
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dear Kate

This representation letter is provided in connection with your preparation and independent examination of the financial statements of Manchester Jazz Festival for the year ending 30 June 2025.

Audit exemption

We confirm that the company was entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

Financial statements

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement dated 8 October 2024 for preparing financial statements in accordance with the Charities Act 2011, the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). You have drafted these financial statements on our behalf. The financial statements give a true and fair view of the financial position of Manchester Jazz Festival as of 30 June 2025 and of the results of its operations [and its cash flows] for the year then ended. We have fulfilled our responsibilities for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. We confirm the financial statements are free of material misstatements, including omissions.

8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your preparation and independent examination of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to request information. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
2. We confirm that we have disclosed all bank accounts and cash holdings in our control to you, and that all transactions through those accounts and balances on them at the balance sheet date are adequately reflected in the accounting records and the financial statements. We have no loan or overdraft facilities with any bank.
3. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
4. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the charity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
7. We confirm that we have disclosed to you the identity of the charity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
8. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
10. The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Charity specific representations

1. All income to which the charity is entitled has been recorded in the accounting records and is reflected in the accounts, including donations collected by supporters and other third parties.
2. Restricted funds have been applied to the purpose for which they were intended by the funder or donor.
3. Where an intended recipient of a grant has been made aware that a grant will be paid to them, any resulting constructive obligation has been recognised in the accounts.
4. All correspondence with the regulators has been made available to you including any serious incident reports.
5. Appropriate controls are in place to ensure overseas payments are applied for charitable purposes.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours sincerely

Signed on behalf of the trustees of directors by:

Eric Solomons

(EP Solomons, Trustee, Manchester Jazz Festival)

Nataly Chambers

(Nataly Chambers , General Manager , Manchester Jazz Festival)

Date..... 17 / 03 / 2026

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