

Company registration number: 08370403

Charity registration number: 1154353

Manchester Jewish Museum

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Manchester Jewish Museum

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Manchester Jewish Museum

Reference and Administration Details

Chairman	Mr R H Chapman QC
Chief Executive Officer	Mr G L Redston
Trustees	Mrs C V Birchall Mr A M Singer QC (resigned 19 th October 2021) Mr M W Dunbar (resigned 23 rd December 2021) Mr D Jaffa Mrs H Jenkins Mr P M Shapiro Mr G L Redston (appointed 1 st December 2021)
Executive Management	Mr G L Redston, Chief Executive Officer
Principal Office	190 Cheetham Hill Road Manchester M8 8LW The charity is incorporated in England & Wales.
Company Registration Number	08370403
Charity Registration Number	1154353
External Auditor	Beever and Struthers One Express 1 George Leigh Street Manchester M4 5DL
Principal Bankers	Santander UK plc Bootle Merseyside L30 4GB
Solicitors	Robin Burman 446 Barlow Moor Road Chorlton Manchester M21 0BQ

Manchester Jewish Museum

Trustee's Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Structure, governance and management

Nature of governing document

The full name of the Charity is Manchester Jewish Museum. The Charity is governed by the Board of Trustees and managed by the museum's CEO. The CEO leads a team comprising: Finance Manager, Programmes Manager, Creative Producer (x 2), Curator, Marketing & Communications Manager, Café and Retail Operations Manager, Café Team Leaders (x 2) and Welcome Assistant. The museum also has over 60 volunteers. The Trustees who have acted during the year are listed on page 1.

The Charity's assets are available and adequate to fulfil the obligations of the Charity.

Recruitment and appointment of trustees

Trustees are appointed by invitation from the existing Trustees and by majority vote of the Trustees of the Charity.

Arrangements for setting key management personnel remuneration

The trustees, including the CEO, comprise the key management personnel of the charity who oversee directing and controlling, running and operating the Charity on a day-to-day basis. The pay of the CEO is reviewed annually by the Trustees.

Organisational structure

Trustees meet quarterly at which time the museum Chief Executive, who is appointed by them and is responsible for the day to day running of the museum, reports on all matters of museum policy and strategy. Trustees are informed of strategies to increase and diversify audiences.

Any changes in strategy are discussed, amended and when agreed, adopted as written museum policy by trustees and implemented by the CEO. Where risks are identified particularly regarding funding, steps are taken as described below (see Risk management), including reference to how the museum has met its aims in the advancement of learning, citizenship, heritage, arts and culture.

Since opening in 1984, the museum has been housed in a former Spanish and Portuguese Synagogue, dating back to 1874, making it the oldest surviving synagogue building in Manchester. It is now a Grade II* listed building.

Work started on a major capital project in 2019 and was completed in April 2021. The museum's synagogue building was repaired and refurbished, and a major new extension built to accommodate a new gallery, café, retail and visitor centre.

Risk Management

The museum CEO is charged with notifying trustees of any risks facing the museum and of important income and expenditure matters including:

- Possible future deficits to main revenue grants particularly from core funders.
- Capital projects.
- Any fundraising successes and the project involved.
- Any major changes to museum funding structure, assessing both the negative and positive effects of these changes on the organisation.

A detailed Risk Register is reviewed by all Trustees at each Board meeting. Any high risks are discussed, and any appropriate action taken to mitigate these risks. In 2020 a COVID Risk Register was produced and is reviewed regularly to ensure the health and safety of museum staff, volunteers and visitors.

The Trustees are aware of staff structure and responsibilities and are notified of staff changes. All staff are paid at Local Government rates and nationally agreed conditions of service apply. All staff and volunteers are DBS

Manchester Jewish Museum

Trustee's Report

Risk Management (continued)

checked and participate in relevant training programmes.

Objectives and Activities

The principal activity of the Charity and Company is that of a museum. The Trustees have paid due regard to the Charity Commission's guidance on public benefit and the following paragraphs describe the activities undertaken to deliver public benefit.

To advance education for the public benefit by managing and maintaining a museum collection and historic synagogue and by bringing together people of all ages, faiths and backgrounds to share stories of Jewish Manchester and other faiths in order to promote tolerance and a culturally diverse society for the benefit of the public.

These aims continue to form the basis for all museum policy and are available for the widest number of audiences.

At the end of a two-year capital project, the new Manchester Jewish Museum was officially handed back to us on 30th April 2021. Despite the difficulties of the ongoing pandemic, museum staff, volunteers and trustees worked tirelessly through May and June to prepare for re-opening. A series of trailblazer events took place in June, including an innovative walking tour of the local area developed and delivered by interactive arts company The Bare Project and a food-based performance project by Theatre Chef Leo Burtin called Eat the Archives. A soft launch for friends, family and people close to the project was held on June 27th and a press day took place on 30th June. The new museum officially opened to the public at 10am on Friday 2nd July.

The new museum includes a new 'Kosher Style' vegetarian café, serving locally sourced and seasonal dishes that connect audiences with Jewish food culture in playful and unexpected ways. Popular dishes on the menu include a classic cholent stew and our own vegetarian version of the classic smoked salmon bagel featuring 'carrot lox'.

A new archive store puts the museum's collection at the heart of the visitor journey for the first time. Our collection of over 30,000 objects had previously been difficult to access for researchers as it was spread around various locations. It was also difficult for our Curator to monitor storage conditions leading to concerns over the care and condition of objects. The new, climate-controlled space provides easy access for anyone wanting to conduct research and ensures the collection is provided with the optimum conditions for collections care.

At the rear of the new museum a Learning Studio and Kitchen has been created. This flexible space provides a warm, welcoming home for our participatory groups, weekend and holiday family activities and booked visits from adult groups and schools. The addition of a kitchen to this space allows for collective experiences of cooking and sharing food together. For example, each school visitor gets to prepare and take home a loaf of challah bread. This plaited loaf is a potent symbol of Jewish faith and culture and by taking home and sharing this bread with friends and family each student helps increase the museum's reach and further our aims of connecting people through Jewish stories.

Our new galleries are presented through the three universal themes of Journeys, Communities and Identities. By following a thematic approach the new galleries making uniquely and unapologetically Jewish stories relevant and useful to our diverse audiences. Another fundamental approach to the design of this gallery is our commitment to using first person testimony as much as possible. Feedback to this approach has shown that our visitors value this connection to real people and find this approach more impactful than hearing the same information via a third person narrative.

Alongside the new-build extension, the museum's Grade 2* listed Spanish and Portuguese Synagogue has been lovingly restored to its former glory. A new roof has protected and preserved the building for future generations and a newly restored decorative scheme has brought the building back to life after almost 150 years of wear and tear. A new interpretive scheme in this space has once again placed first person testimony at the centre of the visitor experience. A number of 'sound pods' allow visitors to connect with direct testimony from members of

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

Manchester's Sephardi community, many of whom recount memories of worshipping in the synagogue when it was still used for worship.

The re-opening of the museum in July was timed to coincide with Manchester International Festival and the Ladies Gallery of the Synagogue played host to the most ambitious piece of programming ever undertaken by the museum. Creative Producer Laura Seddon commissioned Turner Prize winning artist Laure Prouvost to produce an immersive film installation inspired by and co-created with female members of the Sephardi community in Manchester. The installation was hugely successful in attracting a diverse new audience to the museum, with over 1500 people visiting during the two weeks of the festival and over 5000 people in total during the staging of the installation which ran until the end of September.

The museum was fortunate with the timing of increases in covid outbreaks in that (with extensive safety provisions) we were able to open as planned in July. Unfortunately, rising cases in December did have an impact and resulted in the museum taking the decision to close for two weeks in December and early January.

Having guided the museum through the development project together for over ten years, Max Dunbar and Andrew Singer (CEO and Chair) both decided the time was right to move on to other projects at the end of 2021. Richard Chapman QC took up the role of Interim Chair in October and Gareth Redston (Head of Programmes) stepped up to become Interim CEO in December. After a competitive selection process, Gareth Redston was confirmed as CEO on a permanent basis in March.

The new spaces created during the development project have allowed us to deliver more activities and have deeper engagement with our audiences than ever before. Some highlights of programming and other activity that took place this year include:

- The launch of new learning sessions for schools. The two new sessions can be booked independently or if staying for the full day schools can experience both. The first session, Synagogue and Sabbath, introduces students to Jewish faith by supporting them to make a video of the Synagogue which they can keep as a record of their visit. The second session, Festivals and Feasts involves the students learning about Jewish faith through food culture. They also get to bake and take home a loaf of challah bread during their visit.
- Our Song-writing Group transitioned from meeting remotely and have now found a permanent home at the museum. They have been involved in a number of projects where they research stories from our collection and write and perform music and lyrics in response. Perhaps most notably, they took part in a project in partnership with Danish National Opera.
- Our Women's Textile Group also made the transition to meeting in person and had the fantastic opportunity of working in partnership with a Turner Prize winning artists when they created key components of the Laure Prouvost installation. A dress that the group made as part of a previous project about female lived experience in diverse communities was displayed as part of the Manchester Open exhibition at HOME.
- The Cheetham Festival continues to be chaired by the museum's new CEO. Our open day in September was a huge success and was timed to coincide with the launch of our M8 Membership Scheme which offers free entry to all local residents.
- The museum received support from AIM (Association of Independent Museums) to conduct a board diversity exercise. Consultant Claire Turner worked with museum staff and trustees to identify specific skills or lived experiences missing from the current trustee cohort. These gaps will now form the basis of a recruitment campaign which will see us appoint six new trustees.
- The museum's Foodie Group have taken up residence in the Learning Kitchen. They meet every month to cook and share a meal together inspired by the themes of the museum's collection. Highlights have

Manchester Jewish Museum Trustee's Report

Objectives and Activities (continued)

- included a session led by Carol Isaacs about Jewish Iraqi cuisine and a fascinating session inspired by the Ashkenazi Jewish tradition whereby some families would keep a live carp in the family bathtub in the period before major festivals – when the carp would be consumed!
- A new Jewish Culture Club was formed this year. This informal gathering explores in depth a different piece of cultural content each month. Topics have ranged from episodes of TV series Friday Night Dinner to an Israeli heavy metal album.
- We have continued to support ESOL provision in the local area and a number of groups have visited the museum to take part in activities such as baking as a way of exploring Jewish culture while enhancing their language learning.
- Regular family programming has been taking place throughout the year. From a baking summer school which ran throughout the six week holidays to screen printing and candle making workshops all have been well received and have been instrumental in growing a family audience at the new museum. Something the old museum traditionally struggled to do.
- Two 'Synagogue Nights' seasons took place this year in Autumn and Spring. These seasons see the museum staying open late and showcasing performative work in our historic Synagogue. Highlights included spoken word performances, Yiddish pantomime and a diverse array of music concerts from baroque classical music to klezmer and rock/pop performances. A number of these performances were co-created with our diverse audiences as part of our commitment to giving our communities more involvement in the creative process.
- As part of our commitment to ensuring a visit to the museum feels appropriate on Saturdays (the Jewish Sabbath) we launched a new sound installation based around interviews with diverse Jewish Mancunians talking about what Shabbat means to them.

The new museum has been extremely well received. We have won numerous awards this year, including Café or Restaurant of the Year at the Museum and Heritage Awards and were longlisted for Museum of the Year by Art Fund. Our new evaluation framework allows us to see what is working and where improvements can be made. Our NPS score of 72 for the year is considered outstanding and shows that an extremely large proportion of our visitors would recommend us to other people.

In 2021/22 the museum has received grants from various funding bodies, including Arts Council England, the National Lottery Heritage Fund, Greater Manchester Combined Authority and Manchester City Council. Additional income has been generated through private donations. Additionally, new partnerships have been agreed this year with The Oglesby Charitable Trust and Clore Duffield Foundation.

Fundraising

The museum has not held any events this financial year specifically designed for fund-raising.

Financial Review

The Statement of Financial Activities for the year is set out on page 12.

During the year, the museum unrestricted reserves have decreased by £19,787 to £130,129. The total funds carried forward at 31 March 2022 amounted to £4,764,155 of which £4,634,026 is restricted

Annual budgets are approved and monitored by trustees with variances highlighted and discussed at board meetings. In the opinion of the Trustees, the Charitable Company's assets are sufficient to fulfil the obligations of the Charity.

Manchester Jewish Museum Trustee's Report

Reserves Policy Statement

The purpose of the operating Reserves Policy of Manchester Jewish Museum is to ensure the stability of the ongoing operations of the organisation. The reserves are intended to provide an internal source of funds for emergency situations and enable cash flow when high value grant income is paid in arrears.

The CEO will inform the Trustees, as part of the Quarterly reporting of budgets and figures at board meetings if and when the use of reserves is likely. An amount will then be agreed for use in the present crisis. Should any additional reserves be required at very short notice this will be cleared by the Chair of Trustees and Trustee Treasurer.

The Trustees have agreed that the reserves target should represent an ability to run the organisation for 3 months whilst alternative funding and income is identified. The current target figure for 3 months running costs based on the Business Plan estimates for the new development is £142,343 (based on estimated annual expenditure of £569,373). The current unrestricted free reserves are £121,756 and will be used as and when necessary.

Fundraising and unrestricted income generation will be continued to enable us to achieve and maintain the reserves target.

Future Plans

Having accrued a year's worth of data and experiences in the new museum, we are now in a strong position to move forward. We are currently developing our business plan for 2023-26 which coincides with the next round of NPO funding from Arts Council England which we have recently applied to remain part of. This next stage of the museum's project is centred around continuing to deepen the level of engagement and involvement in the decision making process for our diverse audiences. In particular, we are focusing on developing closer links with our diverse local communities in Cheetham and Crumpsall and with the diverse Jewish communities of Manchester, especially the often marginalised and under-represented Haredi community. We are also working towards ensuring the museum remains financially stable through the development and delivery of a new fundraising and revenue generating strategy.

Manchester Jewish Museum

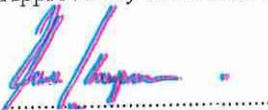
Statement of Trustee's Responsibilities

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

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

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

Approved by trustees of the charity on 24th October 2022 and signed on its behalf by:



Mr R H Chapman
Chairman

Manchester Jewish Museum

Year ended 31 March 2022

Independent Auditor's Report to the trustees

Auditor's responsibilities for the audit of the financial statements

We have audited the financial statements of Manchester Jewish Museum "the charitable company" for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, the Statement of Cash Flows and the Notes to the Financial Statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources profit for the year then ended 31 March 2022
- 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.

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 or parent charity'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 (who are also the directors of the charitable company for the purposes of company law) 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.

Manchester Jewish Museum

Year ended 31 March 2022

Independent Auditor's Report to the trustees

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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report 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 strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Manchester Jewish Museum

Year ended 31 March 2022

Independent Auditor's Report to the trustees

Auditor's responsibilities for the audit of the financial statements

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 is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Manchester Jewish Museum

Year ended 31 March 2022

Independent Auditor's Report to the trustees

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

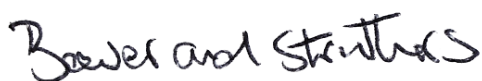
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



Richard Graham FCA (Senior Statutory Auditor)
For and on behalf of
Beever and Struthers
Statutory Auditor
One Express
1 George Leigh Street
Manchester M4 5DL

Date: 29 November 2022

Manchester Jewish Museum
Statement of Financial Activities for the Year Ended 31 March 2022

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021
Income from:						
Donations and legacies	3	253,752	197,280	-	451,032	2,764,168
Charitable activities	4	63,538	-	-	63,538	432
Other trading activities	5	52,652	-	-	52,652	4,214
Investment income	6	14	-	-	14	1,161
Other income	7	-	51,687	-	51,687	6,447
Total Income		369,956	248,967	-	618,923	2,776,422
Expenditure on:						
Raising funds	8	(35,697)	(63,406)	-	(99,104)	(30,519)
Charitable activities	9	(354,045)	(444,428)	-	(798,473)	(303,069)
Total Expenditure		(389,743)	(507,834)	-	(897,578)	(333,588)
Net income		(19,787)	(258,868)	-	(278,655)	2,442,834
Transfers between funds		-	-	-	-	-
Net movement in funds		(19,787)	(258,868)	-	(278,655)	2,442,834
Reconciliation of funds						
Total funds brought forward		149,916	4,892,894	-	5,042,810	5,042,810
Total funds carried forward	21	130,129	4,634,026	-	4,764,155	7,485,644

All the charity's activities derive from continuing operations during the above period.

The notes on pages 16 to 28 form part of these financial statements

Manchester Jewish Museum
Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020
Income from:						
Donations and legacies	3	177,211	2,586,957	-	2,764,168	1,776,799
Charitable activities	4	432	-	-	432	6,071
Other trading activities	5	4,214	-	-	4,214	4,737
Investment income	6	152	1,009	-	1,161	2,990
Other income	7	6,827	(380)	-	6,447	11,953
Total Income		188,836	2,587,586	-	2,776,422	1,802,550
Expenditure on:						
Raising funds	8	(5,468)	(25,051)	-	(30,519)	(40,781)
Charitable activities	9	(156,699)	(146,370)	-	(303,069)	(321,541)
Total Expenditure		(162,167)	(171,421)	-	(333,588)	(362,232)
Net income		26,669	2,416,165	-	2,442,834	1,440,318
Transfers between funds		3,500	-	(3,500)	-	-
Net movement in funds		30,169	1,441,775	(3,500)	2,442,834	1,440,318
Reconciliation of funds						
Total funds brought forward		119,747	2,476,729	3,500	2,599,976	1,159,658
Total funds carried forward	21	149,916	4,892,894	-	5,042,810	2,599,976

All the charity's activities derive from continuing operations during the above period.

The notes on pages 16 to 28 form part of these financial statements

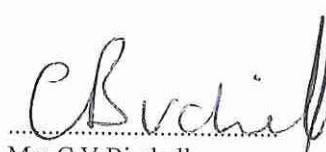
Manchester Jewish Museum
(Registration number: 08370403)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	4,776,067	4,645,886
Current assets			
Stocks	16	3,556	90
Debtors	17	100,549	347,671
Cash at bank and in hand		284,917	580,973
		<u>389,021</u>	<u>928,734</u>
Creditors: Amounts falling due within one year	18	<u>(400,933)</u>	<u>(531,810)</u>
Net current assets		<u>(11,912)</u>	<u>396,924</u>
Net assets		<u>4,764,155</u>	<u>5,042,810</u>
Funds of the charity:			
Endowment funds		-	-
Restricted funds		4,634,026	4,892,894
Unrestricted income funds			
Unrestricted funds		130,129	149,916
Total funds	20	<u>4,764,155</u>	<u>5,042,810</u>

The financial statements on pages 12 to 28 were approved by the trustees and authorised for issue on 24th October 2022 and signed on their behalf by:



Mr R H Chapman
Chairman



Mrs C V Birchall
Trustee

Company Registration Number: 08370403

The notes on pages 16 to 28 form part of these financial statements

Manchester Jewish Museum
Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		(278,655)	2,442,834
Adjustments to cash flows from non-cash items			
Investment income	6	(14)	(1,161)
Interest payable	8	10,924	345
		<u>(267,745)</u>	<u>2,442,018</u>
Working capital adjustments			
Depreciation of tangible assets	15	200,613	1,715
Increase in stocks	16	(3,466)	(90)
Decrease/ (increase in debtors)	17	247,122	(111,949)
(Decrease)/ increase in creditors	18	(130,877)	341,793
Net cash flows from operating activities		<u>45,647</u>	<u>2,673,487</u>
Cash flows from investing activities			
Interest receivable and similar income	6	14	1,161
Purchase of tangible fixed assets	15	(330,793)	(3,236,706)
Net cash flows from investing activities		<u>(330,779)</u>	<u>(3,235,545)</u>
Cash flows from financing activities			
Interest payable and similar charges	8	(10,924)	(345)
Net increase in cash and cash equivalents	22	(296,055)	(562,403)
Cash and cash equivalents at 1 April 2021		580,973	1,143,376
Cash and cash equivalents at 31 March 2022		<u>284,917</u>	<u>580,973</u>

All of the cash flows are derived from continuing operations during the above two periods.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

1. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The address of the registered office is: 190 Cheetham Hill Road, Manchester, M8 8LW.

2. Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manchester Jewish Museum 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Preparation of Accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income from charitable activities

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Interest 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.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading those aggregate similar costs to that category. Where costs cannot be directly attributed to headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated based on time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost less any accumulated depreciation and impairment losses. Assets are capitalised when it is probable that future economic benefits associated with the item will flow to the entity and costs can be measured reliably.

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.

Manchester Jewish Museum

Notes to the Financial Statements for the Year Ended 31 March 2022

Creditors

Creditors are recognised where the charitable company 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 can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

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 accounts.

Operating Lease Agreement

Operating leases are leases in which the title to the assets and the risks and rewards of ownership remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	5% straight line
Fixtures, fittings and equipment	33% straight line
Software	10% straight line
Assets under construction	are not depreciated until brought into use

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all its liabilities.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant Judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the Charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are:

- Determination of whether there are indicators of impairment of the Charity's tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset
- Determination of the recoverability of trade debtors. A specific provision is made against debts where in the opinion of the trustees the debt is not considered to be fully recoverable

Key Sources of Estimation Uncertainty

The judgements (apart from those involving estimations) that management has made in the process of applying the Charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are:

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. The carrying amount of such assets is £4,776,067 (2021: £4,645,886).

Recovery of trade debtors. A specific provision is made against certain debts where in the opinion of the trustees the debt is not considered to be fully recoverable. The provision reflected at the balance sheet date is £nil (2021: £nil).

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies	17,498	111,334	128,832	618,289
Gift aid reclaimed	4,114	-	4,114	2,183
Arts Council England	156,023	-	156,023	112,024
Other government grants	76,117	-	76,117	51,000
Heritage Lottery Fund	-	21,467	21,467	1,961,167
Other grants	-	64,479	64,479	19,505
	<u>253,752</u>	<u>197,280</u>	<u>451,032</u>	<u>2,764,168</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Admission & Events income	63,538	63,538	432

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Sale of goods and services	44,665	-	44,665	-
Membership subscriptions	6,331	-	6,331	4,214
Other income from trading activities	1,657	-	1,657	-
	<u>52,653</u>	<u>-</u>	<u>52,653</u>	<u>4,214</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable on bank deposits	14	-	14	1,161

7 Other income

	Unrestricted funds General £	Restricted funds £	Total 2022	Total 2021 £
Contribution to programming activities	-	5,000	5,000	5,000
Coronavirus Job Retention Scheme	-	-	-	6,827
Exhibition tax relief	-	46,687	46,687	(5,380)
	-	51,687	51,687	6,447

8 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising costs	930	-	930	3,530
Marketing and publicity	4,043	54,732	58,775	26,644
	4,973	54,732	59,705	30,174

b) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2022	Total 2021 £
Costs of goods sold	28,475	-	28,475	-

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

c) Investment management costs

	Unrestricted funds General £	Restricted funds £	Total 2022	Total 2021 £
Finance charges:				
Bank charges	2,250	8,674	10,924	345

9 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022	Total 2021 £
Development Project		4,919	89,219	94,138	78,494
Activity Costs		13,851	50,795	64,646	-
Security		-	39,627	39,627	-
IWM		-	2,998	2,998	-
Staff costs	13	215,996	69,526	285,521	184,539
Allocated support costs	10	111,705	192,263	303,968	33,666
Governance costs	10	7,575	-	7,575	6,370
		<u>354,045</u>	<u>444,428</u>	<u>798,473</u>	<u>303,069</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

10 Analysis of governance and support costs

Support costs allocated to charitable activities

	Information technology	Staff costs	Administration costs	Premises costs including depreciation	Other support costs	Total	Total
	£	£	£	£	£	2022 £	2021 £
General	21,847	4,620	17,322	67,153	763	111,705	32,874
Development Project	-	8,400	-	183,862	-	192,263	792
	<u>21,847</u>	<u>13,021</u>	<u>17,322</u>	<u>251,015</u>	<u>763</u>	<u>303,968</u>	<u>33,666</u>

The support costs detailed above have been allocated on an invoice basis to the relevant activity.

Staff costs have been allocated by time spent.

Governance costs

	Unrestricted funds	Total	Total
	General	2022	2021
	£	£	£
Audit and Accountancy Fees	6,575	6,575	6,370
	<u>6,575</u>	<u>6,575</u>	<u>6,370</u>

11 Net (outgoing)/incoming resources

Net incoming/outgoing resources for the year include:

	2022	2021
	£	£
Depreciation	200,613	1,715
Accountancy & Auditor's fees	6,575	6,370
Finance charges payable	10,294	345
Staff pension contribution	<u>4,829</u>	<u>3,570</u>

Audit & accountancy fees relate to an audit fee of £5,825 and VAT advisory services fee of £750 for the year.

12 Trustees remuneration and expenses and related transactions

During the year the charity made the following transactions with trustees:

Mr M W Dunbar

Mr M W Dunbar received remuneration for his role as Chief Executive Officer of £33,250 (2021: £43,000) during the year. He received no remuneration for his role as a trustee.

Mr G Redston

Mr G Redston received remuneration for his role as Interim Chief Executive Officer of £13,333 (2021: £0) during the year. He received no remuneration for his role as a trustee.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

12 Trustees remuneration and expenses and related transactions (Cont.)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Staff costs and key management personnel

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	261,401	173,875
Social security costs	19,291	7,094
Pension costs	4,829	3,570
	<u>285,521</u>	<u>184,539</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full-time equivalents was as follows:

	2022	2021
	No	No
Management & administration	<u>13</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel are considered to be the Trustees, interim Chief Executive Officer and Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £46,583 (2021 - £43,000).

The chief executive officer, as the highest paid member of staff, received benefits totalling £33,250 (2021 - £43,000).

14 Taxation

The charity is a registered charity and is therefore exempt from taxation on its charitable activities.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

15 Tangible fixed assets

	Land and buildings	Furniture and equipment	Software	Asset under construction	Total
	£	£		£	£
Cost					
At 1 April 2021	180,429	53,199	5,000	4,639,345	4,877,973
Additions	-	67,142	-	263,651	330,793
Transfers	4,902,996	-	-	(4,902,996)	-
At 31 March 2022	<u>5,083,425</u>	<u>120,341</u>	<u>5,000</u>	<u>-</u>	<u>5,208,766</u>
Depreciation					
At 1 April 2021	180,429	51,157	500	-	232,087
Depn Charge in Year	183,862	16,251	500	-	200,613
At 31 March 2022	<u>364,291</u>	<u>67,408</u>	<u>1,000</u>	<u>-</u>	<u>432,700</u>
Net book value					
At 31 March 2021	-	2,042	4,500	4,639,345	4,645,886
At 31 March 2022	<u>4,719,133</u>	<u>52,933</u>	<u>4,000</u>	<u>-</u>	<u>4,776,067</u>

A floating charge is held over land and buildings with MCC as security for the £290,000 loan

16 Finished Goods

	2022	2021
	£	£
Stocks	<u>3,556</u>	<u>90</u>

17 Debtors

	2022	2021
	£	£
Trade debtors	52,650	138,483
VAT recoverable	4,238	208,034
Other debtors & prepayments	43,661	1,154
	<u>100,549</u>	<u>347,671</u>

18 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	13,066	223,053
Other taxation and social security	4,260	4,967
Loan from Manchester City Council	290,000	290,000
Other creditors	-	1,000
Accruals	93,607	12,790
	<u>400,933</u>	<u>531,810</u>

Manchester Jewish Museum has a £290,000 loan. The loan value is £290,000 and commenced on 31st March 2021. The final repayment date is 31st March 2023. The interest rate is 2.7% + the EC Reference Rate which is a variable rate.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Other		
Within one year	5,527	5,164
Between one and five years	6,930	11,712
	<u>12,457</u>	<u>16,876</u>

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
Arts Council England	-	156,023	(156,023)	-	-
General	149,916	213,933	(233,720)	-	130,129
Restricted funds					
HLF Development	4,887,894	179,488	(451,118)	-	4,616,264
IWM	-	39,153	(7,089)	-	32,064
Manchester International Festival	5,000	5,000	(10,000)	-	-
Security	-	25,326	(39,627)		(14,301)
Total restricted funds	<u>4,892,894</u>	<u>248,966</u>	<u>(507,834)</u>	<u>-</u>	<u>4,634,026</u>
Endowment funds					
<i>Expendable</i>					
Endowment	-	-	-	-	-
	-	-	-	-	-
Total funds	<u>5,042,810</u>	<u>618,923</u>	<u>(897,578)</u>	<u>-</u>	<u>4,764,155</u>

Manchester Jewish Museum security costs are covered by a grant received by CST. At the end of the financial year these costs had only been partly funded.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted funds					
Arts Council England	-	112,024	(112,024)	-	-
General	119,747	76,812	(50,143)	3,500	149,916
Restricted funds					
HLF Development	2,476,729	2,581,311	(170,146)	-	4,887,894
IWM	-	1,000	(1,000)	-	-
Manchester City Council	-	275	(275)	-	-
Manchester International Festival	-	5,000	-	-	5,000
Total restricted funds	<u>2,476,729</u>	<u>2,587,586</u>	<u>(171,421)</u>	<u>-</u>	<u>4,892,894</u>
Endowment funds					
<i>Expendable</i>					
Endowment	3,500	-	-	(3,500)	0
	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>(3,500)</u>	<u>0</u>
Total funds	<u>2,599,976</u>	<u>2,776,422</u>	<u>(333,588)</u>	<u>-</u>	<u>5,042,810</u>

Restricted funds

The specific purposes for which the funds are to be applied are as follows:

Security

This fund was for the provision of protective security measures.

Heritage Lottery Fund Development Project

The balance of the fund at the year end is £4,616,264. This fund is for the museum development project.

Manchester City Council

This is for funding to improve data management systems.

Manchester International Festival

This is a contribution to the co-commission of Laure Provoust's installation in the Ladies Gallery.

Imperial War Museum

Grant has been received for a specific project including salary costs for a Digital Internship

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2022

21 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	
	General	Restricted funds	Permanent	Total funds
	£	£	£	£
Tangible fixed assets	8,373	4,767,693	-	4,776,067
Current assets	223,614	165,407	-	389,021
Current liabilities	(101,859)	(299,074)	-	(400,933)
Total net assets	<u>130,129</u>	<u>4,634,026</u>	<u>-</u>	<u>4,764,155</u>

22 Analysis of changes in net debt

	At 1 April 2021	Cash Flow	At 31 March 2022
	£	£	£
Cash	580,973	(296,056)	284,917
MCC Loan	(290,000)	-	(290,000)
	<u>290,973</u>	<u>(296,056)</u>	<u>(5,083)</u>