

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 2023

Manchester Jewish Museum

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Manchester Jewish Museum

Reference and Administration Details

Chairman	Mr R H Chapman KC
Chief Executive Officer	Mr G L Redston
Trustees	Mrs C V Birchall Mr D Jaffa Mrs H Jenkins Mr P M Shapiro Mr G L Redston
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 2023.

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 Safety and Security Staff (x2). The museum also has over 50 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. These meetings also include the presentation of management accounts and cash flow by the museum's Treasurer.

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.

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.

Having opened our new museum in July 2021, 2022-23 represented the first full year of operations in our newly expanded and renovated home. We continued to deliver an innovative and thought-provoking programme of events and activities aimed at bringing together our four key target audiences:

- Diverse local residents of Cheetham and Crumpsall
- Diverse Jewish audiences
- Schools and adult learning groups
- Culturally engaged audiences

Some programming highlights from the year include:

- Over 5000 young people took part in our learning programmes. These immersive and entertaining sessions help participants to better understand Jewish faith and culture and have been very well received by both staff and pupils.
- Over 1000 people attended our 'Synagogue Nights' performances. Highlights of the two seasons included musical performances, film screenings and theatre pieces. Many of these events were co-produced in partnership with our communities building on our commitment to giving museum audiences more involvement in shaping our work.
- Our participatory groups have remained popular and continue to evolve as we gain a better understanding of the kinds of activities our diverse audiences would like to take part in together. This year we have moved towards a co-hosting model whereby participants take turns choosing the content and facilitating the sessions. This year, participatory groups meeting regularly included 'Foodie Group', 'Jewish Culture Club', 'Songwriting Group' and 'Crafting Club'. The scope and content of these groups is regularly reviewed and discussed with current and prospective participants and will continue to evolve in the coming years.
- We continued to grow our M8 Membership Scheme, which provides free entry to local residents. We ended the year with 106 active members – more than double the figure at the beginning of the year.
- We launched a new offer for booked adult learning groups. This new offer is more immersive and gives participants a choice of activities to take part in during their visit.
- Our Kosher-style vegetarian café has continued to evolve and has become an important method for connecting our diverse audiences with Jewish food culture and sharing stories from our collection in new and unusual ways. In total, 17 new dishes (and three cocktails!) were scratched including dishes designed to compliment the themes of shows in our Synagogue Nights seasons and a unique vegetarian

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

twist on the traditional Jewish chicken soup, which is served as a special on Fridays and Saturdays to mark the sabbath.

- We have continued to provide valuable support to local ESOL adult learners. Learners have been taking part in a series of activities around food and have been exploring their own stories of migration and how they relate to the Jewish stories in our collection. It is hoped that with the support of museum staff and existing museum volunteers, some of these ESOL learners will take part in a project next year where they transition into a new 'Community Volunteer' role at the museum.
- Building on the success of last year's pilot, our Creative Activists project was hugely successful again. Delivered in partnership with Imperial War Museums, this project supported a group of young people aged 18-25 to uncover lesser-known stories of the holocaust and WWII, connecting them to their own lived experiences and those found in the museum's collection. Supported by lead artist Becky Prestwich, the young people created artistic responses which formed the basis of the museum's Holocaust Memorial Day activities. Amongst the responses created by the young people was an exhibition, a zine and a theatre performance written by the young people and performed by professional actors recruited by them.

Between April 2022 and March 2023, the museum accessioned 475 new items into the museum collection from a total of 57 donations and nine commissioned oral histories. There are a number of highlights from these new accessions:

- Some exciting new items for researchers are the diaries of David Isaacs. David wrote diaries between 1888 and 1922 which not only track significant historical events, but also reveal much about Jewish Manchester life.
- Within the textile section we accessioned the wedding dress of Jenny De Yong from her marriage to writer Howard Jacobson in 2005. This completed the set of three generations of one family's wedding dresses - we accessioned Jenny's mothers and grandmothers dresses the year before.
- Within the photographic collections, we acquired a remarkable photograph album compiled by Marianne Prager who ran a refugee hostel in Stockport for a group of young boys who arrived on the Kindertransport.
- We have accessioned a number of very personal items this year, such as letters exchanged between two sweethearts Samuel Cohen and Rachel Caplan during the First World War and a series of records which contain the speeches from the Silver Wedding Party of Laurence and Lily Marks in October 1950.
- The oldest document we have acquired is a lease agreement from 1868 which relates to a plot of land which was used for the building of Manchester Jews School in Derby Street.
- The museum has conducted a number of contemporary oral history interviews this year, most of which concern the closure of Jackson's Row Synagogue in November 2022.
- Over the year we have accessioned a number of large personal archives, namely the papers and personal effects of Heinrich Glucksmann, a refugee on the infamous 'voyage of the damned', the work diaries of communal worker Margaret Langdon who founded Delamere – Jewish Fresh Air Home and School in 1920, holocaust survivor Mayer Hersh and a large archive of material related to Ellen Harburn, one of Britain's first female police officers. In total, we engaged with 15,812 people this year. Our robust evaluation framework provides us with a range of qualitative and quantitative data and enables us to monitor the impact and success of our work. Some highlights of this evaluation include:

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

- General satisfaction scores remain very high, with 'General Admission' visitors awarding a score of 96.1 out of 100 and 'Events' visitors 92.5 out of 100.
- Our NPS Score (a measure of how likely someone is to recommend a visit to somebody else) remains extremely high at 85.4 (increased from 71.7 last year).
- 46% of visitors were joining us for the first time, 25% had visited within 12 months and 29% had previously visited us at some point over one year ago.
- 28% of our visitors identify as Jewish either culturally, ethnically or religiously. This is a significant increase from figures recorded before the development of the new museum and is reassuring given our commitment to becoming more relevant and useful to diverse Jewish communities.
- Building on the success of previous SROI evaluation, we continue to measure the impact of a visit on our audiences. In each area we measure, visitors reported an increase as a result of taking part in our work. They also attributed that change directly to their visit and estimated that the change they experienced would last on average 'more than two years'. Alongside the data summarised above, our evaluation framework provides our audiences with an opportunity to tell us more about their experiences. Some examples of this feedback include:
 - "It was as if I visited a family that I knew existed but never visited before. Best place I brought my grandson to so far, he loved it, felt welcome and hopefully learnt a bit about Jewish heritage (he's 18 months old)."
 - "I felt better understanding of my new community".
 - "Feeling that the community was accessible, which I haven't always felt before. Learning more about the role the Jewish community has played, and still plays, in Manchester life."
 - "I loved being able to go into the synagogue and see what it traditionally looks like, as a non-Jewish person I wouldn't be able to have that experience without the museum."
 - "It allowed me to have a much deeper understanding of the history of Jewish Manchester and invited me to engage with the history at my own speed. Loved the variety of voices from the Jewish community and all the interactivities."
 - "I brought my 14-year-old daughter to visit the museum (and particularly the Synagogue) to give her some exposure to our family's religious background and so she could learn and experience what it was like being Jewish while we were on holiday in Southport. I grew up Jewish in Toronto, Canada and she has grown up with me teaching her what I can from my upbringing as she was born in Scotland and hasn't had any outside exposure to our Jewish heritage. I wanted her to feel what it was like to visit a synagogue. I found the museum a quite emotional experience and my daughter says she did too. There is nothing like the museum where we live."
 - "The material, display and information was fascinating but the best thing was the people working there, from the helpful nice chaps on reception to the lovely interesting and articulate ladies upstairs!"

In 2022/23 the museum has received grants from various funding bodies, including Arts Council England, the National Lottery Heritage Fund, Greater Manchester Combined Authority, Manchester City Council, The Oglesby Charitable Trust and Clore Duffield Foundation. Additional income has been generated through private donations.

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

We are extremely grateful to all of our supporters, with whom we would not be able to continue our important work.

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 £29,345 to £100,784. The total funds carried forward at 31 March 2023 amounted to £4,582,399 of which £4,481,615 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.

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 2022-2023 is £128,677 (based on estimated annual expenditure £514,708). The current unrestricted free reserves are £88,794 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

This year we were successful in re-applying to be part of three major cultural portfolios – Arts Council England, Greater Manchester Combined Authority and Manchester City Council. All three portfolios run from 2023 to 2026. As such, the museum is in a strong position, having secured a significant percentage of our annual income for the next three years. We now have a clear activity plan which will be delivered during this funding period and is designed to build deeper engagement with our key audiences, in particular those audiences under-served by other cultural organisations – local M8 residents and diverse Jewish communities (especially Charedi).

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 07 December 2023 and signed on its behalf by:


.....
Mr R H Chapman KC
Chairman

Manchester Jewish Museum

Year ended 31 March 2023

Independent Auditor's Report to the trustees

Opinion

We have audited the financial statements of Manchester Jewish Museum “the charitable company” for the year ended 31 March 2023 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 2023 and of its outgoing resources and application of resources for the year ended 31 March 2023
- 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 2023

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 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 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirements to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 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.

Manchester Jewish Museum

Year ended 31 March 2023

Independent Auditor's Report to the trustees

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.

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 commercial knowledge and experience of the computer component manufacturing and supply 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 2023

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.

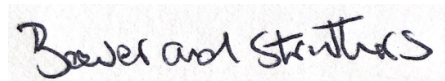
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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

Beevers and Struthers

One Express

1 George Leigh Street

Manchester M4 5DL

Date: 02/01/24

Manchester Jewish Museum
Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022
Income from:						
Donations and legacies	3	317,093	211,031	-	528,124	451,032
Charitable activities	4	65,553	-	-	65,553	63,538
Other trading activities	5	48,267	-	-	48,267	52,652
Investment income	6	209	-	-	209	14
Other income	7	-	-	-	-	51,687
Total Income		431,122	211,031	-	642,153	618,923
Expenditure on:						
Raising funds	8	(31,219)	(9,735)	-	(40,954)	(99,104)
Charitable activities	9	(429,248)	(353,707)	-	(782,955)	(798,473)
Total Expenditure		(460,467)	(363,442)	-	(823,909)	(897,577)
Net income		(29,345)	(152,411)	-	(181,756)	(278,655)
Transfers between funds						-
Net movement in funds		(29,345)	(152,411)	-	(181,756)	(278,655)
Reconciliation of funds						
Total funds brought forward		130,129	4,634,026	-	4,764,155	5,042,810
Total funds carried forward	21	100,784	4,481,615	-	4,582,399	4,764,155

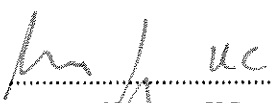
All of the charity's activities derive from continuing operations during the above period.

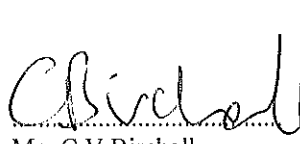
The notes on pages 16 to 28 form part of these financial statements

Manchester Jewish Museum
(Registration number: 08370403)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	4,507,213	4,776,067
Current assets			
Stocks	16	4,246	3,556
Debtors	17	23,604	100,549
Cash at bank and in hand		72,436	284,917
		<u>100,286</u>	<u>389,021</u>
Creditors: Amounts falling due within one year	18	<u>(25,100)</u>	<u>(400,933)</u>
Net current assets		<u>75,186</u>	<u>(11,912)</u>
Net assets		<u>4,582,399</u>	<u>4,764,155</u>
Funds of the charity:			
Restricted funds		4,481,615	4,634,026
Unrestricted income funds			
Unrestricted funds		<u>100,784</u>	<u>130,129</u>
Total funds	20	<u>4,582,399</u>	<u>4,764,155</u>

The financial statements on pages 16 to 28 were approved by the trustees, and authorised for issue on 06 November 2023 and signed on their behalf by:


 Mr R H Chapman KC
 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 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 Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		(181,756)	(278,655)
Adjustments to cash flows from non-cash items			
Investment income	6	(209)	(14)
Interest payable	8	10,505	10,924
		<u>(171,461)</u>	<u>(267,745)</u>
Working capital adjustments			
Depreciation of tangible assets	15	268,854	200,613
Increase in stocks	16	(690)	(3,466)
Decrease in debtors	17	76,945	247,122
Decrease in creditors	18	(375,832)	(130,877)
Net cash flows from operating activities		<u>(202,184)</u>	<u>45,647</u>
Cash flows from investing activities			
Interest receivable and similar income	6	209	14
Purchase of tangible fixed assets	15	0	(330,793)
Net cash flows from investing activities		<u>209</u>	<u>(330,779)</u>
Cash flows from financing activities			
Interest payable and similar charges	8	(10,506)	(10,924)
Net increase in cash and cash equivalents	22	(212,480)	(296,056)
Cash and cash equivalents at 1 April		<u>284,917</u>	<u>580,973</u>
Cash and cash equivalents at 31 March		<u><u>72,436</u></u>	<u><u>284,917</u></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 2023

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 2023

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 2023

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.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

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 £4,507,213 (2022: £4,776,067).

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 £1000 (2022: £nil).

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds		Total	Total
	General	Restricted funds	2023	2022
	£	£	£	£
Donations and legacies	59,995	750	60,745	128,832
Gift aid reclaimed	2,514		2,514	4,114
Arts Council England	112,024		112,024	156,023
Government grants	51,300		51,300	76,117
Heritage Lottery Fund		153,230	153,230	21,467
Other grants	91,260	57,051	148,311	64,479
	<u>317,093</u>	<u>211,031</u>	<u>528,124</u>	<u>451,032</u>

4 Income from charitable activities

	Unrestricted funds	Total	Total
	General	2023	2022
	£	£	£
Admission & Events income	<u>65,553</u>	<u>65,553</u>	<u>63,538</u>

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	General		2023	2022
	£	£	£	£
Sale of goods and services	40,316		40,316	44,665
Membership subscriptions	3,783	-	3,783	6,331
Other income from other trading activities	4,167	-	4,167	1,657
	<u>48,266</u>	<u>-</u>	<u>48,266</u>	<u>52,653</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

6 Investment income

	Unrestricted funds		Total	Total
	General	Restricted funds	2023	2022
	£	£	£	£
Interest receivable on bank deposits	209	0	209	14
	<u>209</u>	<u>0</u>	<u>209</u>	<u>14</u>

7 Other income

	Unrestricted funds		Total	Total
	General	Restricted funds	2023	2022
	£	£		£
Contribution to programming activities	-	-	-	5,000
Exhibition tax relief	-	-	-	46,687
	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,687</u>

8 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds		Total	Total
	General	Restricted funds	2023	2022
	£	£	£	£
Fundraising costs	120		120	930
Marketing and publicity	4,963	1,500	6,463	58,775
	<u>5,083</u>	<u>1,500</u>	<u>6,583</u>	<u>59,705</u>

b) Costs of trading activities

	Unrestricted funds		Total	Total
	General	Restricted funds	2023	2022
	£	£		£
Costs of goods sold	23,866	-	23,866	28,475
	<u>23,866</u>	<u>-</u>	<u>23,866</u>	<u>28,475</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

c) Investment management costs

	Unrestricted funds General £	Restricted funds £	Total 2023	Total 2022 £
Finance charges:				
Bank charges	2,271	8,235	10,506	345

9 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023	Total 2022 £
Development Project			5,000	5,000	94,138
Activity costs		17,058	87	17,145	64,646
Security			54,005	54,005	39,627
IWM			14,884	14,884	2,998
Oslo			628	628	-
Staff costs	13	278,974	19,655	298,629	285,521
Allocated support costs	10	125,911	259,448	385,359	303,968
Governance costs	10	6,305		6,305	7,575
Bad Debt		1,000		1,000	-
		429,248	353,707	782,955	798,473

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

10 Analysis of governance and support costs

Support costs allocated to charitable activities

	Information technology	Staff costs	Administration costs	Premises costs including depreciation	Total	Total
	£	£	£	£	2023	2022
					£	£
General	5,300	1,011	17,950	101,650	125,911	111,705
Development Project	-	-	-	259,448	259,448	192,283
	<u>5,300</u>	<u>1,011</u>	<u>17,950</u>	<u>361,098</u>	<u>385,359</u>	<u>303,988</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	2023	2022
	£	£	£
Audit and Accountancy Fees	6,305	6,305	6,575
	<u>6,305</u>	<u>6,305</u>	<u>6,575</u>

11 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2023	2022
	£	£
Depreciation	268,854	200,613
Accountancy & Auditor's fees	6,305	6,575
Finance charges payable	10,506	10,294
Staff pension contribution	<u>5,245</u>	<u>4,829</u>

Audit & accountancy fees relate to an audit fee of £5,300.

12 Trustees remuneration and expenses and related transactions

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

Mr G Redston

Mr G Redston received remuneration for his role as Chief Executive Officer of £42,500 (2022: £13,333) 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 2023

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:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	272,399	261,401
Social security costs	19,623	19,291
Pension costs	5,245	4,829
Other staff costs	1,362	0
	<u>298,629</u>	<u>285,521</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:

	2023	2022
	No	No
Management & administration	<u>12</u>	<u>13</u>

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

The key management personnel are considered to be the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £42,500 (2022 - £46,583).

The chief executive officer, as the highest paid member of staff, received benefits totalling £42,500 (2022- £33,250).

14 **Taxation**

The charity is a registered charity and is therefore exempt from taxation.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

15 Tangible fixed assets

	Land and buildings	Furniture and equipment	Software	Total
	£	£		£
Cost				
At 1 April 2022	5,083,425	120,341	5,000	5,208,766
Additions	-	-	-	-
At 31 March 2023	<u>5,083,425</u>	<u>120,341</u>	<u>5,000</u>	<u>5,208,766</u>
Depreciation				
At 1 April 2022	364,291	67,408	1,000	432,699
Depn Charge in Year	<u>245,150</u>	<u>23,204</u>	<u>500</u>	<u>268,854</u>
At 31 March 2023	<u>609,441</u>	<u>90,612</u>	<u>1,500</u>	<u>701,553</u>
Net book value				
At 31 March 2023	<u>4,473,984</u>	<u>29,729</u>	<u>3,500</u>	<u>4,507,213</u>
At 31 March 2022	<u>4,719,134</u>	<u>52,933</u>	<u>4,000</u>	<u>4,776,067</u>

**16 Finished
Goods**

	2023	2022
	£	£
Stocks	<u>4,246</u>	<u>3,556</u>

17 Debtors

	2023	2022
	£	£
Trade debtors	11,645	52,650
VAT recoverable	2,533	4,238
Other debtors & prepayments	<u>9,426</u>	<u>43,661</u>
	<u>23,604</u>	<u>100,549</u>

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,560	13,066
Other taxation and social security	6,340	4,260
Loan from Manchester City Council	-	290,000
Other creditors	295	-
Accruals	<u>6,905</u>	<u>93,607</u>
	<u>25,100</u>	<u>400,933</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

19 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2023	2022
	£	£
Other		
Within one year	5,527	5,527
Between one and five years	3,344	6,930
	<u>8,871</u>	<u>12,457</u>

20 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
Arts Council England	-	112,024	(112,024)	-	-
General	130,129	319,098	(348,443)	-	100,784
Restricted funds					
HLF Development	4,616,264	153,230	(274,270)	-	4,495,224
IWM	32,064	4,314	(34,539)	-	1,839
Security	(14,301)	52,107	(54,005)	-	(16,199)
Walking tour		750	-		750
Oslo	-	630	(628)	-	2
Total restricted funds	<u>4,634,027</u>	<u>211,031</u>	<u>(363,442)</u>	<u>-</u>	<u>4,481,615</u>
Total funds	<u>4,764,156</u>	<u>642,153</u>	<u>(823,910)</u>	<u>-</u>	<u>4,582,399</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 2023

	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>248,967</u>	<u>(507,834)</u>	<u>-</u>	<u>4,634,027</u>
Total funds	<u>5,042,810</u>	<u>618,923</u>	<u>(897,577)</u>	<u>-</u>	<u>4,764,156</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.

HLF Development Project

The balance of the fund at the year end is £4,495,224. This fund is for the museum development project. £4,473,985 of this fund is represented by the capitalised amounts expensed and included within tangible fixed assets.

Walking Tour

This is funding for the walking tour audio equipment.

Oslo

This funding was for staff to attend a conference.

IWM

This is a Grant towards the costs of the Second World War & Holocaust Partnership Programme project.

Manchester City Council

This is for funding to improve data management systems.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2023

21 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	
	General	Restricted funds	Permanent	Total funds
	£	£	£	£
Tangible fixed assets	11,990	4,495,223	-	4,507,213
Current assets	88,794	11,492	-	100,286
Current liabilities		(25,100)	-	(25,100)
Total net assets	<u>100,784</u>	<u>4,481,615</u>	<u>-</u>	<u>4,582,399</u>

22 Analysis of changes in net debt

	At 1 April 2022	Cash Flow	At 31 March 2023
Cash	<u>284,917</u>	<u>(212,481)</u>	<u>72,436</u>
MCC Loan		(290,000)	0