

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 2024

Manchester Jewish Museum

Contents

Reference and Administration Details	1
Trustees' Report and Statement of Responsibility	2 – 8
Independent Auditor's Report	9 – 12
Statement of Financial Activities	13– 14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 29

Manchester Jewish Museum

Reference and Administration Details

Chairman	Mr R H Chapman KC
Chief Executive Officer	Mr G L Redston
Trustees	Mr R H Chapman Mrs C V Birchall Mr D Jaffa (resigned 10/5/2023) Mrs H Jenkins Mr P M Shapiro Mr G L Redston Dr B Kasstan-Dabush Ms E Hirst Mr G Leventhall Mr J Blakey Ms J Scolah Mr K Bolton Ms L A McNally
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 Suite 16b, The Beehive Lions Drive Shadsworth Business Park Blackburn, BB1 2QS
Principal Bankers	Santander UK plc Bootle Merseyside L30 4GB
Solicitors	Robin Burman 446 Barlow Moor Road 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 2024.

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 Leader and Safety and Security Staff (x2). 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. 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.

In 2023/24 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:

- 5571 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. In total, we worked with 109 schools and delivered 362 hours of teaching.
- 1228 People attended our evening events, artistic performances and family-friendly workshops.
- Our adult participatory groups continued to be extremely popular. 43 sessions took place and we engaged with 567 people. We experimented with seven different crafts, wrote three new original songs and cooked and ate 12 original recipes together, all inspired by stories from our collection and delivered via a co-hosting model with our communities.
- Our M8 Membership Scheme, which offers free entry to the museum for local residents continues to grow. We ended the year with 149 members.
- Our café continues to play an important role in connecting our visitors with Jewish culture through a delicious range of vegetarian dishes. This year we created two new seasonal menus, alongside two additional menus designed to compliment our Synagogue Nights performance seasons. We also created 13 specials inspired by stories from our collection and served alongside the seasonal menus.
- Support for local ESOL learners continues to be a key part of our work. This year we held 14 sessions at the museum, welcoming 159 participants. In Spring 2024 the ESOL students created a temporary exhibition which showcased artworks they created in response to objects from the museum's collection. One of our ESOL students has been supported to transition into a role as a museum volunteer and is now regularly working in our café where they bring a unique perspective to the interpretation of Jewish food culture in reference to their own story of arrival and settling in Manchester.
- Our Creative Activists project was a great success again. This group of young people (18-25) met regularly at the museum for three months in the lead up to Holocaust Memorial Day 2024. They

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

worked with the museum team to co-curate the museum's response and hosted 189 visitors who attended the open day that they planned. Visitors got chance to meet the Creative Activists, learn more about their work, visit the exhibition they created and take part in activities planned and delivered by the young people. The Creative Activists also worked with the café team to create three new dishes inspired by the stories they had been most moved by and these were served to visitors at the open day.

This year, we accessioned 497 new items into our collection from a total of 53 donations. Some highlights include:

- New material about Emily Rydz (nee Levine) who was born in Warsaw in 1899 and made a huge impact on Jewish social services here in Manchester. Emily was the founder of the Jewish Welfare Service in 1950 and Chairperson for 16 years between 1950 and 1966. She was an instigator of the community Meals on Wheels Service and was an executive member of the National Council of Women. The donation includes her OBE and associated documentation, newspaper cuttings about her work and photographs and gives Emily's remarkable work permanent recognition in our collection.
 - A letter from American President John F Kennedy – certainly a first for the museum's collection. JFK (then a Senator) had written to Miss Mary Wall of Thomas Street, Salford on 4th November 1960, thanking Miss Wall for her letter and support for his Presidential Campaign. The letter is hand signed by Senator Kennedy. Mary Wall was a bus conductor who lived in Salford for her whole life and never visited America yet wished to show support for the senator.
 - A collection of 84 items related to the Manchester Jewish Male Voice Choir – an organization previously not represented within our collection. The incredible archive, donated by a former member of the choir, dates from the 1960s to the 1990s and includes concert programmes, posters, badges membership details, meeting minutes and letters.
 - A large collection of material about teacher and scholar Judah Slotki (1903–1988). Many people who grew up in Manchester's Jewish communities will remember Dr. Slotki. Born in Jerusalem in 1903, he arrived in England as a child with his family. During his professional life he held several prestigious positions in a variety of communal and educational organisations including the Emeritus Director of Hebrew Education for Greater Manchester. The collection donated by his daughter includes Dr Slotki's writings, including his children's educational books, personal documents and an incredible scrapbook documenting his career and the development of Jewish religious education in Manchester.
 - Another huge highlight was the research done by our former curator Alex Cropper, together with archive volunteers, on the history of our 150-year-old synagogue. 2024 marked the 150th anniversary of this remarkable, now grade II* listed building, so in the year preceding the celebrations, Alex and the volunteers, spent many hours going through the synagogue minute books to unearth interesting facts and stories from the building's past. Their research resulted in a temporary exhibition, launched as part of the anniversary celebrations in May 2024.
 - Finally, the opening of the museum's historic time capsule also deserves a separate mention. Our museum's former curator and Deputy Chief, Alex Cropper, together with Conservation Officer from Manchester Central Library, Eugenie Karen, opened the time capsule, which was found in the synagogue's walls during our redevelopment in 2021. The glass jar was filled with old coins, synagogue documents and newspapers dating from the week of the capsule's burial. It contained copies of prominent titles, including "The Times", "The Jewish Chronicle", which was founded in 1841 and remains the oldest continuously published Jewish newspaper in the world and "The Manchester Guardian", which later gained national recognition and became "The Guardian". Despite its old age, most of the documents were in a surprisingly good condition and required little restoration. The jar and its contents now feature as part of a permanent display at the museum.
- In total, we engaged with 14,310 people this year. Our comprehensive evaluation framework provides us with a range of qualitative and quantitative data and enables us to monitor the impact and success of our work.

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

Some highlights of this evaluation include:

- 84% of our visitors strongly agree that Manchester Jewish Museum is open to all communities and 87% agree that the museum is a place for all ages.
- Our NPS Score (a measure of how likely someone is to recommend a visit to somebody else) remains extremely high at 91 (increased from 85.4 last year).
- When asked to describe the experience of visiting the museum in three words, our visitors used words like: "warm", "uplifting" and "welcoming", but also "powerful", "relevant" and "empathetic".
- Visiting the museum proved to positively impact our visitors' wellbeing, with 64% of visitors feeling that they were doing something really worthwhile all of the time. Visitors also declared a stronger connection to their own or another community as a result of visit. They also said they felt more relaxed, optimistic and energised to make a positive difference in the world. 44% of visitors expect this positive impact to last more than 1 year.
- We received very positive feedback after our Synagogue Nights season in autumn with audiences highlighting "the sense of belonging, warmth and hospitality" and describing the programme as "something positive to enjoy at a troubling time for many" (Synagogue Nights began in October 2023, a few weeks after the events of October 7th and during the intensifying conflict in the Middle East).
- Our school sessions were rated 10/10 on quality and ease of access and 9/10 on value for money, with 100% of teachers saying that they would bring their class for a trip to the museum again.
- Our free participatory groups also proved to have a positive impact on our participants' lives and their wellbeing. In one-on-one interviews, members emphasized that being part of the groups gives them "a strong sense of belonging", "sense of participation with others" and an opportunity to meet new friends. Others highlighted the importance of "staying active when retiring" and the positive impact the monthly sessions at the museum have for their physical and mental health. The groups also proved to be "comfortable spaces" where our participants could learn new skills and develop their creativity. One of the members of our song-writing group emphasized that being part of the group and working on new music projects with other people allowed them to "see collaboration differently" and feel proud of the final project ("I just you know, I got goosebumps. It was fascinating. Like, all of us had made this, and then they're all going to sing and hopefully learn it and teach other people.").
- 35% of our visitors identify as Jewish through their culture, 29% through their ethnicity and 16% through religion, which is a reassuring indicator of the important role the museum has, not only as a cultural venue but also a social space and cultural hub for the diverse Jewish communities.

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:

- "My ability to link with my personal past. I was born in Manchester and my parents/grandparents had a number of Jewish friends."
- "I lived in Manchester for 3 and a half years, on the edge of the Jewish community on Lower Broughton Road, it was so wonderful to finally learn about their history in the city and their culture."
- "The staff who work there bring the museum alive with stories and explanations. Love the fact it covers women's contributions as well as men, food in the café is divine."

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

- "I've visited many museums. Some of them are old, and I don't think they have necessarily "moved with the times". In order to make a museum interesting, particularly with young people, there needs to be a certain amount of "interactivity". This was achieved here. I like the sliding section which allowed you to bring focus to a particular object. It worked well."
- "Besides the integration of oral histories, which allows to feel connected with the archives through the experience of people, I really enjoyed the two guides I met in the museum. They were two nice ladies who told me about the collection but also about Jewish life in Manchester and it was a real time of exchange. I loved it."
- "A strong sense of connectedness, community, solidarity and culture, and the warmth of shared humour, family and love."
- "Acceptance".

In 2023/24 the museum has received grants from various funding bodies, including Arts Council England, Greater Manchester Combined Authority, Manchester City Council, The Oglesby Charitable Trust, Clore Duffield Foundation and Garfield Weston Foundation. Additional income has been generated through private donations. 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 13.

During the year, the museum unrestricted reserves have decreased by £26,844 to £73,939. The total funds carried forward at 31 March 2024 amounted to £4,304,962 of which £4,231,023 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 2023-2024 is £126,592 (based on estimated annual expenditure £506,367). The current unrestricted free reserves are £80,463 and will be used as and when necessary. The challenges of opening the new museum during the covid epidemic, uncertainties around predicted visitor numbers and the impact of the conflict in the Middle East have resulted in the museum not being able to reach its reserves target for 23/24. In order to continue our valuable work we are taking a strategic approach to building up reserves, this includes the forming of a new fundraising working group and a revised reserves policy is in development which is to be implemented in 2024/25.

Manchester Jewish Museum

Trustee's Report

Objectives and Activities (continued)

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

Future Plans

In 2024/25 we will continue to deliver our activity plan and audience development plan. We continue to explore work which encourages empathy between groups who would otherwise have limited opportunities to meet and seek connection. This work feels particularly important as we attempt to aid our communities in healing from the damage caused by the terrorist attacks of October 7th and the resulting conflict in Gaza. This conflict has a significant impact on our work in 2023/24 and we are keen to be proactive in being a positive force in helping prevent further conflict locally and helping our communities find common ground and understanding at a difficult time.

Provision of information to auditor

Each of the persons who are Directors at the time when this Directors' and Trustees' Report is approved has confirmed that:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Manchester Jewish Museum

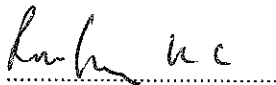
Statement of Trustee's Responsibilities

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 9th December 2024 and signed on its behalf by:



Mr R H Chapman KC
Chairman

Manchester Jewish Museum

Year ended 31 March 2024

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 2024 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 2024 and of its outgoing resources and application of resources for the year ended 31 March 2024
- 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 2024

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 8, 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 2024

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 2024

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.

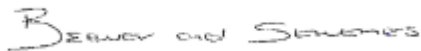
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance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



Suzanne Lomax FCA (Senior Statutory Auditor)
For and on behalf of
Beever and Struthers
Suite 16b, The Beehive
Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Date: 11 December 2024

Manchester Jewish Museum
Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	344,101	35,914	-	380,015	528,124
Charitable activities	4	62,178	-	-	62,178	65,553
Other trading activities	5	48,593	-	-	48,593	48,266
Investment income	6	552	-	-	552	209
Other income	7	-	-	-	-	-
Total Income		455,424	35,914	-	491,338	642,152
Expenditure on:						
Raising funds	8	(30,956)	-	-	(30,956)	(40,954)
Charitable activities	9	(432,856)	(304,961)	-	(737,817)	(782,955)
Total Expenditure		(463,813)	(304,961)	-	(768,774)	(823,909)
Net Expenditure		(8,389)	(269,047)	-	(277,436)	(181,757)
Transfers between funds		(18,455)	18,455	-	-	-
Net movement in funds		(26,844)	(250,592)	-	(277,436)	(181,757)
Reconciliation of funds						
Total funds brought forward	20	100,783	4,481,615	-	4,582,398	4,764,155
Total funds carried forward	21	73,939	4,231,023	-	4,304,962	4,582,398

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

The notes on pages 17 to 29 form part of these financial statements.

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	48,266	-	-	48,266	52,652
Investment income	6	209	-	-	209	14
Other income	7	-	-	-	-	51,687
Total Income		431,121	211,031	-	642,152	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		(29,346)	(152,411)	-	(181,757)	(278,655)
Transfers between funds						-
Net movement in funds		(29,346)	(152,411)	-	(181,757)	(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	100,783	4,481,615	-	4,582,398	4,764,155

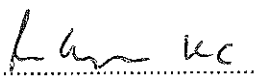
All of the charity's activities derive from continuing operations during the above period.

The notes on pages 17 to 29 form part of these financial statements

Manchester Jewish Museum
(Registration number: 08370403)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	4,240,766	4,507,213
Current assets			
Stocks	16	4,260	4,246
Debtors	17	25,067	23,604
Cash at bank and in hand		60,371	72,435
		<u>89,698</u>	<u>100,286</u>
Creditors: Amounts falling due within one year	18	<u>(25,501)</u>	<u>(25,101)</u>
Net current assets		<u>64,196</u>	<u>75,185</u>
Net assets		<u>4,304,962</u>	<u>4,582,398</u>
Funds of the charity:			
Restricted funds		4,231,023	4,481,615
Unrestricted income funds			
Unrestricted funds		<u>73,939</u>	<u>100,783</u>
Total funds	20	<u>4,304,962</u>	<u>4,582,398</u>

The financial statements on pages 13 to 29 were approved by the trustees, and authorised for issue on 9th December 2024 and signed on their behalf by:


 Mr R Chapman KC
 Chairman


 Ms J Scolah
 Trustee

Company Registration Number: 08370403

The notes on pages 17 to 29 form part of these financial statements

Manchester Jewish Museum
Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		(277,436)	(181,757)
Adjustments to cash flows from non-cash items			
Investment income	6	(551)	(209)
Interest payable	8	2,710	10,506
		<u>(275,277)</u>	<u>(171,460)</u>
Working capital adjustments			
Depreciation of tangible assets	15	268,645	268,854
Increase in stocks	16	(13)	(690)
Increase in debtors	17	(1,463)	76,945
Increase in creditors	18	400	(375,832)
Net cash flows from operating activities		<u>(7,708)</u>	<u>(202,185)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	551	209
Purchase of tangible fixed assets	15	(2,198)	0
Net cash flows from investing activities		<u>(1,647)</u>	<u>209</u>
Cash flows from financing activities			
Interest payable and similar charges	8	(2,710)	(10,506)
Net decrease in cash and cash equivalents	22	(12,065)	(212,481)
Cash and cash equivalents at 1 April		72,436	284,917
Cash and cash equivalents at 31 March		<u>60,371</u>	<u>72,436</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 2024

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 2024

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 2024

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

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 2024

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 £4,240,766 (2023:£4,507,213).

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 £215 (2023: £1000).

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	General		2024	2023
	£	£	£	£
Donations and legacies	74,319	2,146	76,465	60,745
Gift aid reclaimed	4,509	-	4,509	2,514
Arts Council England	112,024	-	112,024	112,024
Government grants	61,989	-	61,989	51,300
Heritage Lottery Fund	-	-	-	153,230
Other grants	91,260	33,768	125,028	148,311
	<u>344,101</u>	<u>35,914</u>	<u>380,015</u>	<u>528,124</u>

4 Income from charitable activities

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Admission & Events income	<u>62,178</u>	<u>62,178</u>	<u>65,553</u>

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	General		2024	2023
	£	£	£	£
Sale of goods and services	36,246	-	36,246	40,316
Membership subscriptions	4,860	-	4,860	3,783
Other income from other trading activities	7,487	-	7,487	4,167
	<u>48,593</u>	<u>-</u>	<u>48,593</u>	<u>48,267</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	552	-	552	209

7 Other income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Exhibition tax relief	-	-	-	-
	-	-	-	-

8 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising costs	-	-	-	120
Marketing and publicity	6,182	-	6,182	6,463
	6,182	-	6,182	6,583

b) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Costs of goods sold	22,064	-	22,064	23,866

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

c) Investment management costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Finance charges:				
Bank interest	2,710	-	2,710	10,506

9 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Development Project		-	-	-	5,000
Activity costs		17,291	2,238	19,529	17,145
Security		6,178	-	6,178	54,005
IWM		-	-	-	14,884
Oslo		-	-	-	628
Staff costs	13	277,062	34,078	311,139	298,629
Allocated support costs	10	124,784	268,645	393,430	385,359
Governance costs	10	8,075	-	8,075	6,305
Bad Debt		(533)	-	(533)	1,000
		<u>432,856</u>	<u>304,961</u>	<u>737,817</u>	<u>782,955</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

10 Analysis of governance and support costs

Support costs allocated to charitable activities

	Information technology	Staff costs	Administration costs	Premises costs including depreciation	Total 2024	Total 2023
	£	£	£	£	£	£
General	5,300	1,536	16,829	101,119	124,784	125,910
Development Project	-	-	-	268,645	268,645	259,448
	<u>5,300</u>	<u>1,536</u>	<u>16,829</u>	<u>369,764</u>	<u>393,429</u>	<u>385,359</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	2024	2023
	£	£	£
Audit and Accountancy Fees	8,075	8,075	6,305
	<u>8,075</u>	<u>8,075</u>	<u>6,305</u>

11 Net outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Depreciation	268,645	268,854
Accountancy & Auditor's fees	8,075	6,305
Finance interest payable	2,710	10,506
Staff pension contribution	<u>5,669</u>	<u>5,245</u>

Audit & accountancy fees relate to an audit fee of £8,075.

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 £48,777 (2023- £42,500) 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 2024

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:

	2024	2023
	£	£
Staff costs were:		
Wages & Salaries	285,467	272,399
Social Security	19,317	19,623
Pension costs	5,669	5,245
Other staff costs	686	1,362
	<u>311,139</u>	<u>298,629</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:

	2024	2023
	No	No
Management & administration	<u>10</u>	<u>12</u>

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

The average number of employees is 12 in 2023-2024 (12 in 2022-2023).

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 £48,777 (2023 - £42,500).

The chief executive officer, as the highest paid member of staff, received benefits totalling £48,777 (2023- £42,500).

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 2024

15 Tangible fixed assets

	Land and buildings	Furniture and equipment	Software	Total
	£	£	£	£
Cost				
At 1 April 2023	5,083,425	120,340	5,000	5,208,765
Additions	-	2,199	-	2,199
At 31 March 2024	5,083,425	122,539	5,000	5,210,964
Depreciation				
At 1 April 2023	609,440	90,612	1,500	701,552
Depn Charge in Year	245,150	22,995	500	268,645
At 31 March 2024	854,590	113,607	2,000	970,197
Net book value				
At 31 March 2024	4,228,835	8,931	3,000	4,240,766
At 31 March 2023	4,473,985	29,728	4,000	4,507,213

16 Finished Goods

	2024 £	2023 £
Stocks	4,260	4,246

17 Debtors

	2024 £	2023 £
Trade debtors	17,722	11,645
VAT recoverable	-	2,533
Other debtors & prepayments	7,345	9,426
	25,067	23,604

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	9,208	11,560
Other taxation and social security	5,348	6,340
Other creditors	290	295
Accruals	10,655	6,905
	25,501	25,101

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

19 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2024	2023
	£	£
Other		
Within one year	2,686	5,527
Between one and five years	<u>658</u>	<u>3,344</u>
	<u>3,344</u>	<u>8,871</u>

20 Funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
Arts Council England	-	112,024	(112,024)	-	-
General	100,783	343,400	(351,789)	(18,455)	73,939
Restricted funds					
Cheetham Fest	-	1,696	(1,696)	-	-
HLF Development	4,495,223	-	(268,645)	2,257	4,228,835
IWM	1,839	-	-	-	1,839
Security	(16,199)	33,768	(33,768)	16,199	-
Walk in tour	750	450	(852)		348
Oslo	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
Total restricted funds	<u>4,481,615</u>	<u>35,914</u>	<u>(304,961)</u>	<u>18,455</u>	<u>4,231,023</u>
Total funds	<u>4,582,398</u>	<u>491,338</u>	<u>(768,774)</u>	<u>-</u>	<u>4,304,962</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. An accrual for a potential payment from CST was made in 2022-2023. This was not received, therefore an adjustment was made in 2023-2024 by a transfer of £16,199 from restricted funds to unrestricted funds.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

	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	319,097	(348,443)	-	100,783
Restricted funds					
HLF Development	4,616,264	153,230	(274,270)	-	4,495,224
IWM	32,064.00	4,314	(34,539)	-	1,839
Security	(14,301)	52,107	(54,005)	-	(16,199)
Walk in tour	-	750	0	-	750
Oslo	-	630	(628)	-	2
Total restricted funds	<u>4,634,027</u>	<u>211,031</u>	<u>(363,442)</u>	<u>-</u>	<u>4,481,616</u>
 Total funds	 <u>4,764,156</u>	 <u>642,152</u>	 <u>(823,909)</u>	 <u>-</u>	 <u>4,582,399</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 £4,226,578. This fund is for the museum development project.

Cheetham Fest

This funding was for delivering activities as part of Cheetham Cultural Festival

IWM

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

Walk in tour

This is funding for the walking tour audio equipment.

Oslo

This funding was for staff to attend a conference

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2024

21 Analysis of net assets between funds

	Unrestricted funds		Total funds 2024	Total funds 2023
	General	Restricted funds		
	£	£	£	£
Tangible fixed assets	11,931	4,228,835	4,240,766	4,507,213
Current assets	62,008	27,689	89,698	100,286
Current liabilities		(25,501)	(25,501)	(25,101)
Total net assets	<u>73,939</u>	<u>4,231,023</u>	<u>4,304,962</u>	<u>4,582,398</u>

22 Analysis of changes in net debt

	At 1 April 2023	Cash Flow	At 31 March 2024
	£	£	£
Cash	<u>72,436</u>	<u>(12,065)</u>	<u>60,371</u>