

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 2025

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	Mr R H Chapman Mrs C V Birchall Mrs H Jenkins Mr P M Shapiro Mr G L Redston Dr B Kasstan-Dabush (resigned 04/11/2024) Ms E Hirst Mr G Leventhall Mr J Blakey Ms J Scolah Mr K Bolton Ms L A McNally Mr C Goldstone KC (joined 04/11/2024)
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	Third Sector Accountancy Ltd Holyoake House Hanover Street Manchester M60 0AS
Principal Bankers	Santander UK plc Bootle Merseyside L30 4GB
Solicitors	Robin Burman 446 Barlow Moor Road Manchester M21 0BQ

Manchester Jewish Museum

Trustees' 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 2025.

This Trustees' Annual Report also constitutes the Directors' Report as required by the Companies Act 2006 and has been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102)

Structure, governance and management

Nature of governing document

The governing document is the Articles of Association. 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.

Going concern

The trustees consider that there is no material uncertainty about the ability of the charity to continue as a going concern.

Recruitment and appointment of trustees

Trustees are appointed by invitation from the existing Trustees and by majority vote of the Trustees of the Charity. The trustees are responsible for appointing the CEO, who is then also appointed as a trustee *ex officio*.

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, with guidance from sector benchmarking organisations.

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. The museum underwent a major refurbishment in 2019, completed in 2021, where 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.

Manchester Jewish Museum

Trustees' Report

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 checked and participate in relevant training programmes.

Objectives and Activities

The objects of the charity are: “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.

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.

Achievements and performance

In 2024/25 we continued to deliver an imaginative and impactful 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:

- 5,306 young people took part in our school learning programme. Through hands-on activities, students learnt about Jewish Mancunian stories and Jewish faith and culture. In total we delivered 560 hours of teaching and had visits from 111 schools.
- 1,019 people attended our evening events, artistic performances and family friendly workshops.
- Our adult participatory groups continued to grow and explore opportunities for members to collaborate and help design sessions. We ran 39 sessions across the year and welcomed 570 participants. Our groups experimented with 9 different crafts, wrote 6 new songs, organised 3 live performances, and cooked and tasted 34 different recipes. All of these were inspired by Jewish stories in our collection.
- Our M8 membership scheme, which offers free entry to the museum for local residents continues to develop. We ended the year on 191 members.
- Our café continues to share Jewish stories from our collection through the creation of new menus and events. This year they launched the first of ‘The Table’ events, an intimate dining experience for audiences. Visitors enjoyed new dishes created by our café team connected to Jewish stories in our collection that were shared through photographs, sound and objects. The café also created 2 seasonal menus, with 12 new recipes inspired by stories and objects in the museum.

Manchester Jewish Museum

Trustees' Report

- To mark Holocaust Memorial Day, the museum worked with a young people's group from the Iziko Next Gen Homework Club at Cheetham's NTCG Faith Tabernacle. The children aged 6 to 13 learnt about Second World War Jewish refugee stories from our collection. The Jewish stories they connected with inspired a new café menu item and a bookmark stitching workshop, which they shared as part of a Museum Open Day. They also created and shared a large-scale artwork that portrayed the children's ideas and hope for Cheetham in the future, including ways in which we can continue to make the city a welcoming place for people arriving to Manchester. The Museum welcomed 155 visitors to the Open Day.
- We partnered with Intergenerational Music Making to run 6 early years sessions to support young children's well-being and communication. These sessions used arts, craft and musical storytelling to create fun-filled moments for parents, carers and children to enjoy together.
- It was a special year for the museum with the celebration of the 150th anniversary of our historic Grade II* listed Spanish and Portuguese Synagogue. To mark this occasion, the museum hosted an Open Day showcasing: new exhibitions exploring the history of the synagogue, interactive workshops for families, a display of our newly created time capsule co-designed with our community groups, a new Sephardi menu in our café, a series of talks from Moor Lane Synagogue and museum staff, as well as musical and cantorial performances from James Nissen, Rabbi Danny Bergson and the Museum's Songwriting Group who performed a song written in collaboration with Cheetham Brownies. Across the day we welcomed 248 people.

This year, we accessioned 297 new items into our collection from a total of 24 donations. Highlights include:

- Materials related to Dr Arthur Wolff and his family. Dr Wolff was a German Jewish chemist who worked for LANKRO Chemical company. He was detained at the internment camp in Douglas, Isle of Man as an enemy alien during the Second World War. The donation includes: his PhD certificate from Friedrich Wilhelms Universitat zu Berlin, his birth certificate, his certificate of naturalisation and associated letters, a copy of his marriage certificate to Bertha Wolff, a collection of job application letters and his CV, a job reference after his work as postmaster of the internment camp, a large pencil sketch of Arthur done by a fellow detainee at Douglass, an issue of 'What a Life' camp magazine from Douglass, Isle of Man camp currency coins, a LANKRO company magazine featuring an article on Dr Wolff's retirement, and a silver wine bottle plaque gifted to him for his retirement.
- A large donation of materials related to the Lisbona family. Moses Lisbona was one of the founders of our Synagogue, and one of its stained-glass windows is dedicated to him. The donation included: Moses's British passport from 1880, his naturalisation certificate and letters from the Austro-Hungarian consulate in Manchester during the process of naturalisation, his probate, and a photo of Moses and his children. The donation also included travel documents that belonged to Moses's father, Raphael Lisbona, a Venetian merchant based in Ottoman Syria. Some of these documents date from the 1780s, which are among the oldest paper records in our collection. The donation also featured letters sent by Moses's son, Nissim Lisbona, from the front lines of the First World War, including the medal of victory he was awarded posthumously after dying in the Battle of the Somme that was sent to his brother.

Manchester Jewish Museum

Trustees' Report

Achievements and performance (continued)

- Objects created and exhibited by Jeffrey Knopf at Castlefield Art Gallery. Mr Knopf's grandfather, Jeff Joseph, was among the first Persian Jews to move to Manchester and later supported many refugees from Iran who moved to the area. Jeffrey Knopf never met his grandfather, though he was named after him. Two religious plaques that belonged to Jeff Joseph are featured at the entrance to our museum's Journeys gallery. Jeffrey Knopf 3D-scanned these plaques and made inverted versions of them out of pewter in exploration of his identity, which he donated to the museum. Additional objects he donated included a model made by scanning Freud's desk at the Freud Museum in London, a vial of the scent of Freud's couch, and an oral history collected from Jeffrey Knopf reflecting on his art, his mixed Ashkenazi-Sephardi heritage, and how October 7th and its aftermath affected him.
- A large plaque that hung on the wall of the Sir Sidney Hamburger Day Department, which hung on the wall of the meeting room in Park House, the Mental Health Unit at North Manchester General Hospital. The meeting room in Park House was in the wing named the Sir Sidney Hamburger Unit, affectionately referred to as SSHU. The department opened on 13 November 1985 by Sir Sidney, and it closed its doors to patients on 13 November 2024 in order to be demolished and replaced by a new building nearby. Since the museum's reopening, Sir Sidney's oral history has featured in the Identities Gallery.

Some highlights of our evaluation include:

- 85% of our visitors strongly agree that Manchester Jewish Museum is open to all communities.
- 90% agree that Manchester Jewish Museum is a place for all ages.
- Our Net Promoter Score is 82, meaning that over 80% of our museum visitors are likely to recommend us further, to their friends and colleagues.
- When asked to describe the experience of visiting the museum in three words, our visitors used words like: "community", "welcoming" and "belonging" but also "unusual", "eye-opening" and "safe".
- Visiting the museum proved to positively impact our visitors' wellbeing. People felt that they were doing something really worthwhile and declared a stronger connection to their own or another community as a result of their visit. They also said that they felt more relaxed, optimistic and energised to make a positive difference in the world. 66% of survey respondents expect this positive impact to last more than 1 year.
- Our school workshops were rated 4.9 out of 5 on ease of access and quality of facilities and over 4.7 on value for money, with 100% of surveyed teachers saying that they would bring their class for a trip to the museum again. One teacher shared: "Thank you for accommodating our year 11 pupils. They are studying Judaism for RE GCSE and have remembered key details about the synagogue and festivals as a result of coming to the museum. I thought the experience had improved since the previous year, when they seemed to have some less structured time, and the talks were very informative. The extra details such as tasting the foods for Passover were great. Thanks for all your work in preparing the day and we have already booked again for next year." 55% of schools who visited us across the year were from Greater Manchester, including Manchester, 32% were from the North West region and 13% were from outside of the North West region, proving that the museum's educational impact stretches far beyond our immediate area.

Manchester Jewish Museum

Trustees' Report

Achievements and performance (continued)

- Our free participatory groups also proved to have a positive impact on our members' lives and wellbeing. In one-on-one interviews our attendees mentioned that the groups are "non-judgemental", which helps them feel comfortable to try new things and make new connections. A participant from our Songwriting Group said: "We've all made friends through it and we go to other events together.". A member of our Foodie Group shared that they enjoy the diversity of people coming to the sessions: "Just everybody is so easy going. (...) it's also a mixture of people who are not Jewish, who are Jewish but have various degrees of religion and of practising. So it is nice." Participants also shared with us that regular attendance to the groups helped them go through difficult times in their lives: "I joined the group as I visited the museum and became a member. I enjoy crafting and I was grieving. (...) I have only attended 4 times and enjoy the group as I meet new people and the tasks are quite interesting. (...) I have learnt new skills like sewing and felting. I have met lovely friendly like-minded people. The social aspect is important for me as I live on my own. (...) (the impact on wellbeing) is difficult to measure, although I am not crying as frequently and going out more. I like going to the sessions as I meet unfamiliar people, I feel welcomed and because I have to make an effort to attend it feels special and different. Thank you for the sessions and I hope they continue."
- We were delighted to welcome 221 visitors to our Open Day as part of Cheetham Cultural Festival, an increase of over 50% compared to the previous year. In 2023, the festival took place shortly after the tragic events of October 7th, which significantly impacted attendance. This growth not only reflected renewed community engagement but also offered us a sense of hope and encouragement. It reinforced the importance of our work in bringing together people from all backgrounds to celebrate both our shared experiences and the richness of our differences. Visitors shared that: "It was culturally diverse, welcoming and connecting with people from all communities."

Alongside the data summarised above, our evaluation framework provides our audiences with an opportunity to tell us more about their experience. Some examples of this feedback include:

- "Spent the afternoon here with family. Definitely one of Manchester's hidden gems, and in my opinion one of the best museums I have visited. All of the staff were very informative and took the time to talk to us and nothing was too much trouble. The cafe was very good value and served lovely food and we got the added honour of switching on the light for Hanukkah. Our admission ticket allows us to come back for additional visits in the next 12 months. We will definitely return. Thank you all for a most enjoyable day."
- "It gave me a greater insight into the immigration story of my ancestors who lived in the region."
- "This museum is the tops. Beautifully presented displays. Very good comfortable cafe with an amazing and informative home cooked menu. Our visit was made even more special by our guide. Thank you to all the staff at the museum who made this a memorable experience from the moment you step through the door to finish."
- "I don't think it's possible to overstate how incredibly joyful an experience you've provided us with. We've made memories for life and found a home away from home."

Manchester Jewish Museum

Trustees' Report

Achievements and performance (continued)

- “Nothing but praise for the team who all clearly love the work they do and this exudes an atmosphere that is happy and conducive for learning and inspiration.”

In 2024/25 the museum has received grants from various funding bodies, including Arts Council England, Greater Manchester Combined Authority, Manchester City Council, The Oglesby Charitable Trust 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's unrestricted reserves have decreased by £4,522 to £69,417. The total funds carried forward at 31 March 2025 amounted to £4,043,911 of which £3,974,494 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.

All core costs are supported by income from grants, donations, charitable activities and trading.

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 2024-2025 is £115,293 (based on estimated annual expenditure £461,173). The current unrestricted free reserves are £62,605 and will be used as and when necessary. The challenges of opening the museum 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 24/25. 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 2025/26. Fundraising and unrestricted income generation will be continued to enable us to achieve and maintain the reserves target.

Manchester Jewish Museum

Trustees' Report

Future Plans

In 2025/26 we will continue to deliver our activity plan and audience development plan. Our projects will focus on creative, conversational and educational experiences for our diverse audiences to be inspired by Jewish stories from our collection, and have opportunities to meet and seek connection with others. We will continue to support our communities to collectively heal from the damage caused by the attacks on the 7th October and the impact of the ongoing conflict in Gaza. We will shape opportunities for our communities to come together to find common ground and lead on tackling issues facing their communities.

Auditors

Third Sector Accountancy Ltd were appointed as the Manchester Jewish Museum's auditors in March 2025 to audit our 2024-2025 and have expressed their willingness to continue in that capacity.

Provision of information to the 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 Trustees' 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.

Third Sector Accountancy Limited were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

In preparing this report, the company has taken advantage of the small companies exemption provided by section 415A and section 419(2) of the Companies Act 2006.

Approved by trustees of the charity and signed on its behalf on:

Date: 16 / 11 / 2025

Richard Chapman KC

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Mr R H Chapman KC
Chairman

Manchester Jewish Museum

Year ended 31 March 2025

Independent Auditor's Report to the members of Manchester Jewish Museum

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charitable company'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 trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Manchester Jewish Museum

Year ended 31 March 2025

Independent Auditor's Report to the members of Manchester Jewish Museum

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 has 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 directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Manchester Jewish Museum

Year ended 31 March 2025

Independent Auditor's Report to the members of Manchester Jewish Museum

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the sector in which the charity operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principle risks were related to the pressure on management to achieve particular results. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by management.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through 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.



Patrick Morrello (Senior Statutory Auditor)
For and on behalf of Third Sector Accountancy Limited, Statutory Auditor
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 21 / 11 / 2025

Manchester Jewish Museum
Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account)

	Note	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	3	309,064	36,268	345,332	380,015
Charitable activities	4	75,998	-	75,998	62,178
Other trading activities	5	46,996	2,055	49,051	48,593
Investment income	6	506	-	506	552
Total Income		432,564	38,323	470,887	491,338
Expenditure on:					
Raising funds	7	(23,865)	-	(23,865)	(30,956)
Charitable activities	8	(415,410)	(292,664)	(708,074)	(737,817)
Total Expenditure		(439,275)	(292,664)	(731,939)	(768,774)
Net income		(6,711)	(254,341)	(261,052)	(277,436)
Transfers between funds		2,189	(2,189)	-	-
Net movement in funds		(4,522)	(256,530)	(261,052)	(277,436)
Reconciliation of funds					
Total funds brought forward		73,939	4,231,023	4,304,962	4,582,398
Total funds carried forward	19	69,417	3,974,493	4,043,910	4,304,962

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 2024
(Including Income and Expenditure Account)

	Note	Unrestricted funds	Restricted 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
Total Income		455,424	35,914	491,338	642,152
Expenditure on:					
Raising funds	7	(30,956)	-	(30,956)	(40,954)
Charitable activities	8	(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		100,783	4,481,615	4,582,398	4,764,155
Total funds carried forward	19	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
(Company Registration number: 08370403)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	3,988,256	4,240,766
Current assets			
Stocks	14	3,271	4,260
Debtors	15	22,153	25,067
Cash at bank and in hand		52,876	60,371
		<hr/> 78,300	<hr/> 89,698
 Creditors: Amounts falling due within one year	 16	 (22,646)	 (25,502)
 Net current assets		 <hr/> 55,654	 <hr/> 64,196
Net assets		<hr/> 4,043,910	<hr/> 4,304,962
Funds of the charity:			
 Restricted funds		 3,974,493	 4,231,023
Unrestricted income funds			
Unrestricted funds		69,417	73,939
Total funds	18	<hr/> 4,043,910	<hr/> 4,304,962

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

The financial statements on pages 13 to 29 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

Richard Chapman KC
.....
Mr R Chapman KC
Chairman

C Birchall
.....
Mrs C V Birchall
Trustee

Company Registration Number: 08370403

Manchester Jewish Museum
Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		(261,052)	(277,436)
Adjustments to cash flows from non-cash items			
Investment income	6	(506)	(551)
Interest payable	7	2,610	2,710
		<u>(258,948)</u>	<u>(275,277)</u>
Working capital adjustments			
Depreciation of tangible assets	13	254,341	268,645
Increase in stocks	14	988	(13)
Decrease in debtors	15	2,914	(1,463)
Decrease in creditors	16	(2,855)	400
Net cash flows from operating activities		<u>(3,560)</u>	<u>(7,708)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	506	551
Purchase of tangible fixed assets	13	(1,831)	(2,198)
Net cash flows from investing activities		<u>(1,325)</u>	<u>(1,647)</u>
Cash flows from financing activities			
Interest payable and similar charges	7	(2,610)	(2,710)
Net increase in cash and cash equivalents	20	(7,495)	(12,065)
Cash and cash equivalents at 1 April		60,371	72,436
Cash and cash equivalents at 31 March		<u><u>52,876</u></u>	<u><u>60,371</u></u>

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

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

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

1. Charity status

The charity is a company 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manchester 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 performance conditions linked to the grants have been met. Where performance conditions 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 2025

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 pay that expenditure, it is probable that settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading or 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.

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.

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 2025

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.

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.

Depreciation

Depreciation is provided on tangible fixed assets 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 2025

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

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	General		2025	2024
	£	£	£	£
Donations and legacies	55,340	2,500	57,840	76,465
Gift aid reclaimed	3,401	-	3,401	4,509
Arts Council England	112,024	-	112,024	112,024
Government grants	67,039	-	67,039	61,989
Other grants	71,260	33,768	105,028	125,028
	<u>309,064</u>	<u>36,268</u>	<u>345,332</u>	<u>380,015</u>

The total government grants in the year were £179,063, (£174,013 2023-2024).
There were no unfilled conditions and contingencies attaching to the grants .

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Total
	General	General	2025	2024
	£	£	£	£
Admission & Events income	<u>75,998</u>	<u>-</u>	<u>75,998</u>	<u>62,178</u>

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	General		2025	2024
	£	£	£	£
Sale of goods and services	32,492	-	32,492	36,247
Membership subscriptions	3,921	-	3,921	4,860
Other income	10,583	2,055	2,638	7,487
	<u>46,995</u>	<u>2,055</u>	<u>49,051</u>	<u>48,594</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

6 Investment income

	Unrestricted funds		Total	Total
	General	Restricted funds	2025	2024
	£	£	£	£
Interest receivable on bank deposits	506	-	506	551
	<u>506</u>	<u>-</u>	<u>506</u>	<u>551</u>

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds		Total	Total
	General	Restricted funds	2025	2024
	£	£	£	£
Marketing and publicity	5,269	-	5,269	6,182
	<u>5,269</u>	<u>-</u>	<u>5,269</u>	<u>6,182</u>

b) Costs of trading activities

	Unrestricted funds		Total	Total
	General	Restricted funds	2025	2024
	£	£	£	£
Costs of goods sold	15,985	-	15,985	22,064
	<u>15,985</u>	<u>-</u>	<u>15,985</u>	<u>22,064</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

c) Investment management costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Finance charges:				
Bank charges	2,610	-	2,610	2,710

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Activity costs		17,891	4,555	22,446	19,528
Security		7,073	-	7,073	6,178
Staff costs	13	264,100	33,768	297,868	311,139
Allocated support costs	10	119,282	254,341	373,623	393,430
Governance costs	10	7,100	-	7,100	8,075
Bad Debt		(36)	-	(36)	(533)
		<u>415,410</u>	<u>292,664</u>	<u>708,074</u>	<u>737,817</u>

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of governance and support costs

Support costs allocated to charitable activities

	Information technology	Staff costs	Administrati on costs	Premises costs including depreciati on	Total	Total
					2025	2024
	£	£	£	£	£	£
General	5,300	496	23,892	89,594	119,282	124,785
Development Project	-	-	-	254,341	254,341	268,645
	<u>5,300</u>	<u>496</u>	<u>23,892</u>	<u>343,935</u>	<u>373,623</u>	<u>393,430</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

	Unrestrict ed funds	Total	Total
	General	2025	2024
	£	£	£
Audit and Accountancy Fees	<u>7,100</u>	<u>7,100</u>	<u>8,075</u>
	<u>7,100</u>	<u>7,100</u>	<u>8,075</u>

10 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2025	2024
	£	£
Depreciation	254,341	268,645
Accountancy & Auditor's fees	7,100	8,075
Finance charges payable	2,610	2,710
Operating Lease charges	<u>2,950</u>	<u>5,567</u>

Audit & accountancy fees relate to an audit fee of £7,100.

11 Trustees remuneration, expenses and related transactions

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

Mr G Redston received remuneration for his role as Chief Executive Officer of ££44,000 (2024- £43,000)) during the year. He received no remuneration for his role as a trustee. The remuneration of trustees is permitted by the charity's constitution.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

11 Trustees remuneration, expenses and related transactions (Cont.)

Donations received from Trustees in 2025 are £370 (2024: Nil). There were no donations from related parties that are outside the normal course of business and no restricted donations from related parties.

Other than the remuneration paid to Mr G Redston, no Trustee received any remuneration, reimbursed expenses or any other benefits during the year (2024: Nil).

12 Staff costs and key management personnel

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	272,406	285,467
Social security costs	18,585	19,317
Pension costs	5,968	5,669
Other staff costs	909	686
	<u>297,868</u>	<u>311,139</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:

	2025	2024
	No	No
Management & administration	<u>10</u>	<u>10</u>
	2025	2024
	No	No
The average number of employees during the year	<u>12</u>	<u>12</u>

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

The key management personnel are considered to be the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £44,000 (2024 - £43,000).

The chief executive officer, as the highest paid member of staff, received benefits totalling £44,000 (2024 - £43,000).

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

13 Tangible fixed assets

	Land and buildings	Furniture and equipment	Software	Total
	£	£	£	£
Cost				
At 1 April 2024	5,083,425	122,539	5,000	5,210,964
Additions	-	1,831	-	1,831
At 31 March 2025	<u>5,083,425</u>	<u>124,370</u>	<u>5,000</u>	<u>5,212,795</u>
Depreciation				
At 1 April 2024	854,590	113,608	2,000	970,198
Charge in Year	<u>245,150</u>	<u>8,691</u>	<u>500</u>	<u>254,341</u>
At 31 March 2025	<u>1,099,740</u>	<u>122,299</u>	<u>2,500</u>	<u>1,224,539</u>
Net book value				
At 31 March 2025	<u>3,983,685</u>	<u>2,071</u>	<u>2,500</u>	<u>3,988,256</u>
At 31 March 2024	<u>4,228,835</u>	<u>8,931</u>	<u>3,000</u>	<u>4,240,766</u>

14 Stock

	2025	2024
	£	£
Finished goods	<u>3,271</u>	<u>4,260</u>

15 Debtors

	2025	2024
	£	£
Trade debtors	16,029	17,722
Other debtors & prepayments	<u>6,124</u>	<u>7,345</u>
	<u>22,153</u>	<u>25,067</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	6,492	9,208
Other taxation and social security	6,024	5,348
Other creditors	270	290
Accruals	<u>9,860</u>	<u>10,656</u>
	<u>22,646</u>	<u>25,502</u>

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

17 Operating lease commitments

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

	2025	2024
	£	£
Other		
Within one year	904	2,686
Between one and five years	2,130	658
	<u>3,034</u>	<u>3,344</u>

18 Funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
Arts Council England	-	112,024	(112,024)	-	-
General	73,939	320,540	(327,251)	2,189	69,417
Total unrestricted funds	<u>73,939</u>	<u>432,564</u>	<u>(439,275)</u>	<u>2,189</u>	<u>69,417</u>
Restricted funds					
Cheetham	-	2,055	(2,055)	-	-
HLF Development	4,228,834	-	(254,341)	-	3,974,493
IWM	1,839	-	-	(1,839)	-
Security	-	33,768	(33,768)	-	-
Walk in tour	348	2,500	(2,500)	(348)	-
Oslo	2	-	-	(2)	-
Total restricted funds	<u>4,231,023</u>	<u>38,323</u>	<u>(292,664)</u>	<u>(2,189)</u>	<u>3,974,493</u>
Total funds	<u>4,304,962</u>	<u>470,887</u>	<u>(731,939)</u>	<u>-</u>	<u>4,043,910</u>

Manchester Jewish Museum security costs are covered by a grant received from Community Security Trust. 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 2025

	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	-	1,696	(1,696)	-	-
HLF Development	4,495,223	-	(268,646)	2,257	4,228,834
IWM	1,839	-	-	-	1,839
Security	(16,199)	33,768	(33,767)	16,198	-
Walk in tour	750	450	(852)	-	348
Oslo	2	-	-	-	2
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>489,642</u>	<u>(767,078)</u>	<u>-</u>	<u>4,304,962</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 Heritage Lottery Funded the development of the museum building in 2021-22, and the fund is fully spent. The capitalised costs are held in a restricted fund since the building is subject to a fixed legal charge in favour of HLF, limiting the ability of the charity to dispose of the building.

IWM

This is a Grant towards the costs of the Second World War & Holocaust Partnership Programme project. The fund was spent in full, and the adjustment has been made by transferring the balance from Restricted to Unrestricted funds.

Oslo

The fund was spent in full, and the adjustment has been made by transferring the balance from Restricted to Unrestricted funds.

Walk in tour

The fund was spent in full, and the adjustment has been made by transferring the balance from Restricted to Unrestricted funds.

Manchester Jewish Museum
Notes to the Financial Statements for the Year Ended 31 March 2025

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	General			
	£	£	£	£
Tangible fixed assets	2,071	3,986,185	3,988,256	4,240,766
Current assets	67,346	10,955	78,301	89,698
Current liabilities		(22,646)	(22,646)	(25,502)
Total net assets	<u>69,417</u>	<u>3,974,494</u>	<u>4,043,911</u>	<u>4,304,962</u>

20 Analysis of changes in net debt

	At 1 April 2024	Cash Flow	At 31 March 2025
Cash	<u>60,372</u>	<u>(7,495)</u>	<u>52,877</u>