

COMPANY REGISTRATION NUMBER: 9110551  
CHARITY REGISTRATION NUMBER: 1158815

**Manchester Mesivta Jewish Grammar School**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2025**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **Manchester Mesivta Jewish Grammar School**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 July 2025**

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# **Manchester Mesivta Jewish Grammar School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 July 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

#### **Reference and administrative details**

**Registered charity name** Manchester Mesivta Jewish Grammar School

**Charity registration number** 1158815

**Company registration number** 9110551

**Principal office and registered office** 2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**The trustees** H Ehrentreu  
S J Fogal  
M Haffner

**Company secretary** H Ehrentreu

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **Manchester Mesivta Jewish Grammar School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2025**

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##### **Structure, governance and management**

Manchester Mesivta Jewish Grammar School is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 01 July 2014 as a company and the company number is 9110551. It was registered as a charity on 08 October 2014 with a charity number 1158815.

##### **Organisation**

There is no Chief Executive Officer. A committee of governors including trustees is responsible for the control and direction of the charity including setting the pay of the charity's employees. The day to day running of the charity is carried out by the employed headmaster and teachers.

##### **Risk review**

The trustees consider that the main areas of risk are in respect of education and finance. The trustees aim to ensure that adequate staff are recruited to further the purpose of the charity and ensure that educational standards are maintained and improved.

In terms of financial risk, this is dependent on the efficient collection of voluntary contributions from parents and on charitable contributions from members of the local community. If external fund raising is not maximised this can have a negative impact on the charity with regard to the recruitment of suitably qualified teachers as well as on extra-curricular activities. Acquisition of educational material would also be restricted.

##### **Risk Management**

The Trustees are responsible for the management of the risks faced by the Charity. A formal review of the charity's risk management processes is undertaken on an annual basis.

The key controls used by the charity include:

- Comprehensive strategic planning and budgeting.
- Established organisational structure and lines of reporting.
- Clear authorisation and approval levels.

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

##### **Recruitment of trustees**

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There are no policies for the induction or training of new trustees.

# **Manchester Mesivta Jewish Grammar School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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#### **Objectives and activities**

##### **Objects**

(i) For the public benefit to promote the education (including social and leisure aspects of education) of people under the age of 25 years in the North of England in such ways as the charity trustees think fit, including awarding to such persons scholarships, maintenance allowances or grants; or by grants to charities or other organisations that provide education; or by the provision of education.

(ii) The prevention or relief of poverty or financial hardship in the North of England by providing grants or loans to individuals in need and/or charities, or other organisations working to prevent or relieve poverty or financial hardship.

The charity primarily achieves this objective through the provision of support for a religious Jewish learning program to pupils of Manchester Mesivta (a voluntary aided school). The learning program includes all aspects of religious education as well as providing both religious and secular education to year 12 pupils.

##### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees consider they have met the public benefit test and outline these achievements below.

##### **Grant making policy**

The charity is funded by donations and grants. The charity primarily provides grants towards education and education-based projects.

Relief of poverty grants are paid to individuals in line with the objects of the charity and as detailed in the notes to the accounts.

Grants made during the year to institutions are as detailed in the notes to the accounts.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 July 2025

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##### Achievements and performance

The charity paid out £924,598 (2024: £690,277) in direct educational expenditure as well as £16,273 (2024: £12,324) in support costs.

Charitable grants totalling £48,733 (2024: £120,802) are as disclosed in the notes to the accounts. These grants were made in line with the stated objects of the charity.

The charity had low governance and support costs, and the charity achieved this objective by maintaining tight controls over office & other support costs.

There were no investments made during the year.

Fundraising costs of £868 (2024: £16,833) incurred during the year are as detailed in the notes to the accounts.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was an overall net expenditure and net movement in funds for the year amounting to £28,095 (2024: -£48,617).

##### Financial review

The charity received £484,885 (2024: £445,684) in voluntary contributions during the year as well as £321,936 (2024: £130,939) in donations.

Grants received totalled £33,617 (2024: £26,229) and other income receivable including childcare and sundry other income amounted to £121,815 (2024: £188,707).

##### Reserves

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The governors remain confident in their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

The free reserves, represented by the net current liabilities of the charity stand at (£49,092) (2024: -£20,997) all of which is attributable to the unrestricted fund. The trustees acknowledge this point and are confident that the charity will be able to continue for the foreseeable future as the trustees are committed to raising funds to ensure the charity is able to repay its creditors as they fall due for repayment. Additionally, most of the creditors relate to amounts owing to HMRC for which there is a repayment plan. It is appropriate therefore for the financial statements to be prepared on a going concern basis.

Total funds held by the charity at the year-end were (£49,092) (2024: -£20,997), all of these are unrestricted.

##### Plans for future periods

The trustees plan to continue raising funds for projects in line with the memorandum and articles of association and to pursue those objectives and projects by operating and maintaining the school with all the resources available to the charity.

# **Manchester Mesivta Jewish Grammar School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2025**

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The trustees' annual report was approved on 21 April 2026 and signed on behalf of the board of trustees by:

**H Ehrentreu**  
Trustee

# **Manchester Mesivta Jewish Grammar School**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Manchester Mesivta Jewish Grammar School**

**Year ended 31 July 2025**

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I report to the trustees on my examination of the financial statements of Manchester Mesivta Jewish Grammar School ('the charity') for the year ended 31 July 2025.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



# **Manchester Mesivta Jewish Grammar School**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of Manchester Mesivta Jewish Grammar School** *(continued)*

**Year ended 31 July 2025**

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Mr Howard Schwalbe ACA**  
Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

21 April 2026

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	355,553	355,553
Charitable activities	6	589,093	589,093
Investment income	7	124	124
Other income	8	17,607	17,607
<b>Total income</b>		<u>962,377</u>	<u>962,377</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of other trading activities	9	868	868
Expenditure on charitable activities	10,11	989,604	989,604
<b>Total expenditure</b>		<u>990,472</u>	<u>990,472</u>
<b>Net expenditure and net movement in funds</b>		<u>(28,095)</u>	<u>(28,095)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		(20,997)	(20,997)
<b>Total funds carried forward</b>		<u>(49,092)</u>	<u>(20,997)</u>

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

The notes on pages 11 to 18 form part of these financial statements.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Statement of Financial Position

31 July 2025

	Note	2025 £	£	2024 £
<b>Current assets</b>				
Debtors	17	–		9,198
Cash at bank and in hand		<u>20,514</u>		<u>12,596</u>
		<b>20,514</b>		<b>21,794</b>
<b>Creditors: amounts falling due within one year</b>	19	<u>69,606</u>		<u>42,791</u>
<b>Net current liabilities</b>			<b>49,092</b>	<b>20,997</b>
<b>Total assets less current liabilities</b>			<b>(49,092)</b>	<b>(20,997)</b>
<b>Net liabilities</b>			<b>(49,092)</b>	<b>(20,997)</b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>(49,092)</b>	<b>(20,997)</b>
<b>Total charity funds</b>	21		<b>(49,092)</b>	<b>(20,997)</b>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 April 2026, and are signed on behalf of the board by:

**H Ehrentreu**  
Trustee

The notes on pages 11 to 18 form part of these financial statements.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 July 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net expenditure		(28,095)	(48,617)
<i>Adjustments for:</i>			
Other interest receivable and similar income		(124)	(60)
Interest payable and similar charges		3,417	–
Accrued (income)/expenses		(5,702)	1,522
<i>Changes in:</i>			
Trade and other debtors		9,198	33,742
Trade and other creditors		32,928	(3,140)
Cash generated from operations		11,622	(16,553)
Interest paid		(3,417)	–
Interest received		124	60
Net cash from/(used in) operating activities		8,329	(16,493)
<b>Net increase/(decrease) in cash and cash equivalents</b>		8,329	(16,493)
<b>Cash and cash equivalents at beginning of year</b>		12,185	28,678
<b>Cash and cash equivalents at end of year</b>	18	20,514	12,185

The notes on pages 11 to 18 form part of these financial statements.

# **Manchester Mesivta Jewish Grammar School**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 July 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor - Parkgates, Bury New Road, Prestwich, Manchester, M25 0TL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The charity has net current liabilities.

The trustees acknowledge the above and are confident that the charity will be able to continue for the foreseeable future as the trustees are committed to raising funds to ensure the charity is able to repay its creditors as they fall due for repayment. Additionally, most of the creditors relate to amounts owing to HMRC for which there is a repayment plan.

It is appropriate therefore for the financial statements to be prepared on a going concern basis.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 4. Limited by guarantee

Manchester Mesivta Jewish Grammar School is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	321,936	<b>321,936</b>	130,939	130,939
<b>Grants</b>				
Manchester Jewish Grammar School	—	<b>—</b>	2,000	2,000
Bury MBC	17,876	<b>17,876</b>	24,229	24,229
Grants receivable	15,741	<b>15,741</b>	—	—
	<u>355,553</u>	<u><b>355,553</b></u>	<u>157,168</u>	<u>157,168</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Voluntary Contributions	484,885	<b>484,885</b>	445,684	445,684
Childcare	104,208	<b>104,208</b>	139,661	139,661
	<u>589,093</u>	<u><b>589,093</b></u>	<u>585,345</u>	<u>585,345</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	124	<b>124</b>	60	60

#### 8. Other income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Other income	17,607	<b>17,607</b>	49,046	49,046



# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

#### 9. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Fundraising costs	868	<b>868</b>	16,833	16,833

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Educational expenditure	973,331	<b>973,331</b>	811,079	811,079
Support costs	16,273	<b>16,273</b>	12,324	12,324
	<u>989,604</u>	<u><b>989,604</b></u>	<u>823,403</u>	<u>823,403</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Educational expenditure	924,598	48,733	14,177	<b>987,508</b>	821,303
Governance costs	—	—	2,096	<b>2,096</b>	2,100
	<u>924,598</u>	<u>48,733</u>	<u>16,273</u>	<u><b>989,604</b></u>	<u>823,403</u>

#### 12. Analysis of support costs

	Analysis of support costs £	<b>Total 2025 £</b>	Total 2024 £
Staff costs	8,217	<b>8,217</b>	6,750
General office	5,960	<b>5,960</b>	3,474
Governance costs	2,096	<b>2,096</b>	2,100
	<u>16,273</u>	<u><b>16,273</b></u>	<u>12,324</u>

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 13. Analysis of grants

	2025 £	2024 £
<b>Grants to institutions</b>		
Kollel Melech Machsheves	22,249	13,047
Manchester Gemilas Chesed	8,100	—
Manchester Mesivta School	—	6,989
Shir Chesed Beis Yisroel	8,700	—
Educational grants under £20,000	5,179	100,766
Zichron Baruch	4,505	—
	<u>48,733</u>	<u>120,802</u>
Total grants	<u>48,733</u>	<u>120,802</u>

#### 14. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,100</u>	<u>2,100</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	530,762	457,384
Social security costs	31,565	14,891
Employer contributions to pension plans	15,077	6,404
	<u>577,404</u>	<u>478,679</u>

The average head count of employees during the year was 51 (2024: 47). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of administration staff	4	4
Number of educational staff	47	43
	<u>51</u>	<u>47</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

#### 17. Debtors

	2025 £	2024 £
Other debtors	—	9,198

#### 18. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025 £	2024 £
Cash at bank and in hand	20,514	12,596
Bank overdrafts	—	(411)
	<u>20,514</u>	<u>12,185</u>

#### 19. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	—	411
Accruals and deferred income	3,500	9,202
Social security and other taxes	63,450	31,091
Other creditors	2,656	2,087
	<u>69,606</u>	<u>42,791</u>

#### 20. Pensions and other post-retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £15,077 (2024: £6,404).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 01 Aug 2024 £	Income £	Expenditure £	At 31 Jul 2025 £
General funds	(20,997)	962,377	(990,472)	(49,092)

  

	At 01 Aug 2023 £	Income £	Expenditure £	At 31 Jul 2024 £
General funds	27,620	791,619	(840,236)	(20,997)

# Manchester Mesivta Jewish Grammar School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2025
Current assets	20,514	<b>20,514</b>
Creditors less than 1 year	(69,606)	<b>(69,606)</b>
<b>Net liabilities</b>	<b>(49,092)</b>	<b>(49,092)</b>

  

	Unrestricted Funds	Total Funds
	£	2024
Current assets	21,794	21,794
Creditors less than 1 year	(42,791)	(42,791)
<b>Net liabilities</b>	<b>(20,997)</b>	<b>(20,997)</b>

#### 23. Analysis of changes in net debt

	At 1 Aug 2024	Cash flows	At 31 Jul 2025
	£	£	£
Cash at bank and in hand	12,596	7,918	<b>20,514</b>
Bank overdrafts	(411)	411	<b>–</b>
	<b>12,185</b>	<b>8,329</b>	<b>20,514</b>

#### 24. Related parties

Mr S J Fogal and Mr M Haffner and Mr H Ehrentreu, trustees of Manchester Mesivta Jewish Grammar School, are also directors of The Kollel Melech Machsheves Ltd. During the year Manchester Mesivta Jewish Grammar School paid grants totalling £22,249 to The Kollel Melech Machsheves Ltd.

Mrs D Ehrentreu, wife of Mr H Ehrentreu trustee of the charity, received £9,516 during the year for services provided to the charity. This decision was taken by the senior leadership team after considering possible conflicts of interest.

#### 25. Taxation

Manchester Mesivta Jewish Grammar School is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.