

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Manchester Jewish Community Care

R Zoltie & Co
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Flexspace
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Manchester Jewish Community Care

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for the Year Ended 31 December 2020**

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Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2020

The Management Council presents its report and financial statements for the year ended 31 December 2020.

Reference and Administrative Information

Charity Name: Manchester Jewish Community Care

Charity registration number: 257238

Company registration number: 5105654

Registered Office and Operational address
85 Middleton Road
Manchester
M8 4JY

Life President: Nigel Alliance OBE

Vice Presidents: Robert I Frankl
L Ronnie Levene
Lillian Simons
Brian White
Robert Rodrigues-Pereira z'l (passed away March 2020)

Chaplain: Rabbi Daniel Walker

Management Council:	Brian White	Chairman (until July 2020)
	L Ronnie Levene	Chairman (from July 2020) Executive Member
	Michael Moore	Deputy Chairman
	Michael Hart	Hon Treasurer
	Melissa Chapman	Hon Secretary
	Simon Mehlman	Hon. Secretary (resigned July 2020)
	Philip Braunstein	Executive member
	Margaret Clarke	Executive member
	Judith Fiddler	Executive member
	Suzanne Kaye	Executive member (from July 2020)
	Vivienne Kennedy	Executive member (resigned July 2020)
	David Lewis	Executive member (from July 2020)
	Jeff Lewis	Executive member
	Robert Rodrigues-Pereira z'l	(passed away March 2020)
	Barbara Bernstein	
	Rosalind Levene	
	Simon Nelson	
	Brian White	(from July 2020)
	Michael White	Executive member (from July 2020)
	Giselle Williams	

Directors: Philip Braunstein
Michael Hart
L Ronnie Levene
Jeff Lewis
Michael Moore
Brian White

Company Secretary: Philip Braunstein

Senior Management Team:	Michelle Wiseman	Chief Executive
	Avrom Baker	Day care manager - to July 2020

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as laid down in the Memorandum of Association are the assistance of those members of the Jewish faith who are visually impaired, physically disabled or any other category of individual who is deemed to be in need of such assistance. The Centre is used four days per week and is constantly looking to receive new members. There is a clear need for the continued provision of care in the community enabling our members to maintain their independence with the facilities that are provided.

As at 1 January 2020 the charity employed 15 paid full and part time members of staff who undertake care, administration and fundraising responsibilities. Due to the COVID pandemic 10 staff were made redundant during June, July and August. For the remainder of the year MJCC employed 5 full and part time staff. In addition to the above over 160 unpaid volunteers are involved in our work and we would not be able to function without them. The volunteers give the equivalent of over 12,000 hours per annum of their time which would cost the charity in excess of £300,000 each year. A list of areas in which we use volunteers is as follows:

Running Day-Centre activities	Staffing the reception desk
Serving meals and refreshments	Delivering meals-on-wheels
Running the Talking Newspaper	Running the convenience shop
Organising activity programmes	Computer lessons
Assisting with enveloping for mail shots	Acting as escorts on transport
Assisting in the Art Room	Driving members to and from the Centre

In order to achieve its objectives the charity has used all reasonable methods to promote and enhance the facilities of the charity. We are currently trying to promote a policy of increased fundraising and a search for new volunteers and a marketing drive to encourage more day centre members.

Due to the COVID pandemic the Centre closed its doors on the 17 March 2020. In the weeks prior to this there have been approximately 1,329 day centre attendances. A surge in meals on wheels saw 6,800 meals delivered. MJCC also supported the Jewish Soup Kitchen during this time preparing meals in our kitchens for them to deliver. Over 5,000 meals were also prepared and sold to the Jewish Soup Kitchen for distribution. The Talking Newspaper was temporarily halted and Paul Harris stepped in to help with recording. Approximately 30 newspapers are sent out weekly on a memory stick. Over Rosh Hashanah and Yom Kippur the Centre was used for additional Covid compliant services by Heaton Park Synagogue.

How Our Activities Achieve Public Benefit

The Charity carries out a wide range of activities in pursuance of its charitable aims. The directors consider that these activities below provided benefit both to those who attend our Day Centre and the wider community.

Day Care: The Centre is open on a Monday to Thursday from 9.30am to 3.30pm. Providing a wide range of stimulating activities including art class, yoga, computer lessons, keep fit, live entertainment and discussion groups. There is also a hairdressing salon, convenience shop and visiting chiropodist. A hot 3 course lunch under Beth Din supervision is also provided.

Meals on Wheels: Meals are sent out twice a week to housebound members of the community or to those who are unable to cook for themselves. Since March 2020 we have also been preparing meals for the Jewish Soup Kitchen to distribute.

Bathing Service: We offer a culturally sensitive, dignified bathing service in our specially adapted bathroom to those who are unable to bathe themselves.

Northern Jewish Talking Newspaper: This is under the auspices of the League of Jewish Women and is sent out weekly on a memory stick.

Community Centre/Other Organisations: The Centre rents out offices to the Jewish Representative Council and Jewish Housing Association Care Concern, The League of Jewish Women The Literary Group and the Sam Herwald Wednesday Club also use the Centre for their meetings.

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2020

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity continues to meet all of its objectives. Membership of the Day Centre prior to March 2020 was showing a gradual decline year on year in spite of the high level of activities and services we provide. Referrals continue to be constant but potential users are often leaving it too late to attend and are very frail at their first visit often not being able to attend for long. 2021 will be the 70th anniversary of the founding of the Manchester Jewish Blind Society and there is a plan to have a relaunch around both this milestone anniversary and the reopening of the Centre.

Financial review

Financial position

March 2020 was a turning point for MJCC when the pandemic could possibly have brought about the closure of The Day Centre and the selling of the building to another charitable organisation. Due to the hard work and efforts of a team of dedicated staff, volunteers and Board members a matched crowdfunding appeal was held in July 2020 resulting in over £500,000 being raised or pledged, a proportion of which will be received in subsequent years, and saving the Centre for at least the immediate future. The staffing was scaled down to a minimum and other cost saving exercises undertaken. Levels of remuneration for care staff are set with the objective of both exceeding national minimum wage levels and current market rates for similar carers. More senior staff are remunerated in line with market rates with increases not exceeding inflation.

Incoming resources have increased by £113,023. There is no set fundraising objective as historically most income comes from legacies which are unpredictable.

The Investment Committee have been guided by Rathbone Brothers and have continued to adopt a prudent approach for the charity. Investment objectives are for low-risk capital growth and approximately 2.5% yield taken as income. Performance is assessed against two industry benchmark indices.

Reserves Policy

The directors have examined the needs, risks and challenges faced by the charity in both the short and medium term, along with relevant financial forecasts and have formulated a policy to meet those needs. It intends to review this policy at least annually. The directors believe that to maintain a target level of free reserves equal to 12 months operating expenses is appropriate at the current time. Reserves are currently equal to 24 months of operating expense.

The directors are confident that at present levels reserves match the target level and they are able to continue the current activities of the charity in the event of a significant drop in funding.

Investment policy is unrestricted and holdings are widely spread between equities and bonds.

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2020

STRATEGIC REPORT

Plans for Future Periods

The COVID pandemic forced the closure of the Centre on the 17 March 2020 to members and on the 23 March 2020 to staff other than administration and governance. A small staff team and volunteers ensured that all members were contacted during this time and shopping done and MOW sent out when requested. All members were telephoned on a regular basis to maintain contact and laptops and iPads were given out on loan or donated to members who needed these to keep in touch.

The organisation was able to secure COVID related grants from the National Lottery and from Manchester City Council as well as funding from The Bloom Foundation which was put towards the refurbishment of the toilets, lounge, reception area and dining room. The long awaited dividing doors were also installed. The plan for the dining room is also to hire it out as a function room/restaurant under the auspices of our Catering contractor Michael Issler of the JS Group.

Extra PPE was also purchased for usage in the building and also for reopening.

Due to the fact that there were 3 national lockdowns in 2020 the reopening of the Centre will not be possible until 2021 and plans are being made for this reopening to ensure that the Centre is as COVID safe as possible. MJCC is working closely with the Covid Compliance Officer at Manchester City Council. All members, staff and volunteers will have had to receive 2 vaccinations and staff and volunteers will have to undertake regular lateral flow tests.

The upstairs of the Centre will be out of bounds for members in the immediate future due to the lift being so small but the two main activities held up there namely IT and Reminiscence will be relocated downstairs for the immediate future.

With reductions in staff there are now offices available to let upstairs which should bring in extra income. These are currently being marketed with Michael Herwald Lettings.

The plan is to open the Centre to members on a gradual basis to test the new systems such as a new checking in system on the desk and contactless card machine.

Members are keen to come back, many for an extra day so we hope to build on what we already offer which is to alleviate loneliness and isolation which sadly has been the key theme over the past year.

The organisation is still seeking new Board members. 2020 saw the resignation of Vivienne Kennedy and Simon Mehlman. Their contribution and commitment to the organisation will be greatly missed. We were delighted to welcome 3 new Board members, Suzanne Kaye, David Lewis and Michael White who are looking at membership and the services we offer.

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 19 April 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The directors review these governing documents on an annual basis.

The charity was an unincorporated association up to 31 December 2004 also called Manchester Jewish Community Care (formerly Manchester Jewish Blind Society) and with the same charity registration number of 257238. With effect from 1 January 2005, the assets and undertaking of Manchester Jewish Community Care (formerly Manchester Jewish Blind Society), including all activities carried out by the charity, were transferred as a going concern to Manchester Jewish Community Care (company limited by guarantee). This transfer was made with the approval of the Charity Commissioners (by letter 21 December 2004).

In accordance with the Articles of Association, the overall management of the charity is vested in the Management Council. All members of the Council (maximum 27) are elected for a period of three years. At the end of the three year period, they are eligible for re-election, if they so wish.

The Management Council appoints an Executive which includes the directors and other ex-officio Honorary Officers as appointed from time to time. The Executive is responsible for the day to day management of the charity and is viewed by the charity as the body of managing directors. The Executive meets as and when required by the chairman and decides policies which are communicated to the Council at Council meetings which are held four times a year.

Investment powers are delegated to an Investment Committee which authorises Rathbones Brothers to act on its behalf. The Investment Committee meets with their representative to decide investment strategy. All directors are familiar with the practical work of the charity. Any new director is fully briefed by the Executive on all aspects of the charity, including its operational framework, future plans and objectives and current financial position.

On the recommendation of the Charity Commission, the charity has established the following measures in respect of eligibility:-

A comprehensive self-declaration of eligibility to act as a director for all directors to sign,
A comprehensive self-declaration of eligibility to act as a Management Council and
Executive member for all new members to sign,
Terms of Reference for all members of the Executive and the Investment Committee

The directors examine any major risks that the organisation faces each financial year when preparing and updating the strategic plans. These include operational, governance, external and compliance risks, as well as financial risks. The Directors have not identified any major risks but should they occur they will establish systems to mitigate these risks.

All directors are familiar with the practical work of the charity. Any new director is fully briefed by the Executive on all aspects of the charity, including its operational framework, future plans and objectives and current financial position.

The trustees confirm that they have given due regard to the Charity Commission guidance on public benefit, therefore: the charity works closely with a large number of fellow charities in order to pursue its objectives and, where appropriate, to ensure that there is no duplication of services. Principal amongst these are:

Federation of Jewish Services
Outreach Community and Residential Services
Manchester Jewish Housing Association
Royal National Institute for the Blind
Voluntary Action Manchester

The Brookvale Settlement
Henshaws
League of Jewish Women
Jewish Representative Council
Neshomo

In March 2020 the Jewish Strategic Group was formed led by the Jewish Leadership Council as a direct result of the Covid pandemic in the wider Jewish community of which MJCC is a member.

Many of the above use the charity's building to share resources. In addition, the charity also works in partnership with the Social Services Departments of Manchester, Bury and Salford Local Authorities.

Manchester Jewish Community Care

**Report of the Trustees
for the Year Ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers:

Barclays Bank Plc
City Centre Business Office
P O Box 357
51 Mosley Street
Manchester
M60 2AU

Solicitors:

Kuits
3 St Mary's Parsonage
Manchester
M3 2RD

Independent Examiner:

R Zoltie CA
R Zoltie & Co
Suite 4
Flexspace
Manchester Road
Bolton
BL3 2NZ

Investment Advisers

Rathbone Investment Management
8 Finsbury Circus
London
EC2M 7AZ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 August 2021 and signed on the board's behalf by:

L R Levene - Trustee

**Independent Examiner's Report to the Trustees of
Manchester Jewish Community Care**

Independent examiner's report to the trustees of Manchester Jewish Community Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants of Scotland 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

R Zoltie CA
The Institute of Chartered Accountants of Scotland
R Zoltie & Co
Suite 4
Flexspace
Manchester Road
Bolton
BL3 2NZ

Date 26 August 2021

Manchester Jewish Community Care

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	456,825	-	456,825	158,668
Charitable activities	5				
Charitable activities		143,076	-	143,076	129,638
Other trading activities	3	25,130	-	25,130	28,381
Investment income	4	21,979	-	21,979	32,617
Other income		700	-	700	-
Total		647,710	-	647,710	349,304
EXPENDITURE ON					
Raising funds	6	45,764	-	45,764	112,603
Charitable activities	7				
Charitable activities		462,818	679	463,497	475,328
Fundraising events etc		-	-	-	6,165
Governance		18,571	-	18,571	24,610
Total		527,153	679	527,832	618,706
Net gains/(losses) on investments		(7,534)	-	(7,534)	116,265
NET INCOME/(EXPENDITURE)		113,023	(679)	112,344	(153,137)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,644,858	21,716	1,666,574	1,819,711
TOTAL FUNDS CARRIED FORWARD		<u>1,757,881</u>	<u>21,037</u>	<u>1,778,918</u>	<u>1,666,574</u>

The notes form part of these financial statements

Manchester Jewish Community Care

**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	540,680	21,037	561,717	581,404
Investments	14	<u>1,153,961</u>	<u>-</u>	<u>1,153,961</u>	<u>1,073,575</u>
		1,694,641	21,037	1,715,678	1,654,979
CURRENT ASSETS					
Stocks	15	-	-	-	2,718
Debtors	16	7,176	-	7,176	4,956
Prepayments and accrued income		7,160	-	7,160	6,734
Cash at bank and in hand		<u>65,549</u>	<u>-</u>	<u>65,549</u>	<u>28,161</u>
		79,885	-	79,885	42,569
CREDITORS					
Amounts falling due within one year	17	(13,990)	-	(13,990)	(26,914)
NET CURRENT ASSETS		<u>65,895</u>	<u>-</u>	<u>65,895</u>	<u>15,655</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,760,536	21,037	1,781,573	1,670,634
ACCRUALS AND DEFERRED INCOME	18	(2,655)	-	(2,655)	(4,060)
NET ASSETS		<u>1,757,881</u>	<u>21,037</u>	<u>1,778,918</u>	<u>1,666,574</u>
FUNDS	19				
Unrestricted funds				1,757,881	1,644,858
Restricted funds				<u>21,037</u>	<u>21,716</u>
TOTAL FUNDS				<u>1,778,918</u>	<u>1,666,574</u>

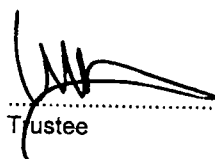
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 25.8.21 and were signed on its behalf by:


Trustee

The notes form part of these financial statements

Manchester Jewish Community Care

**Cash Flow Statement
for the Year Ended 31 December 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>136,754</u>	<u>(255,564)</u>
Net cash provided by/(used in) operating activities		<u>136,754</u>	<u>(255,564)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,210)	(2,853)
Purchase of fixed asset investments		(487,807)	-
Sale of tangible fixed assets		700	-
Sale of fixed asset investments		<u>393,951</u>	<u>170,073</u>
Net cash (used in)/provided by investing activities		<u>(99,366)</u>	<u>167,220</u>
Change in cash and cash equivalents in the reporting period		<u>37,388</u>	<u>(88,344)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>28,161</u>	<u>116,505</u>
Cash and cash equivalents at the end of the reporting period		<u><u>65,549</u></u>	<u><u>28,161</u></u>

The notes form part of these financial statements

Manchester Jewish Community Care

Notes to the Cash Flow Statement
for the Year Ended 31 December 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	112,344	(153,137)
Adjustments for:		
Depreciation charges	25,897	25,518
Losses/(gain) on investments	7,534	(116,265)
Profit on disposal of fixed assets	(700)	-
Investment management charges	5,936	-
Decrease/(increase) in stocks	2,718	(500)
Increase in debtors	(2,646)	(4,224)
Decrease in creditors	(14,329)	(6,956)
Net cash provided by/(used in) operations	<u>136,754</u>	<u>(255,564)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	<u>28,161</u>	<u>37,388</u>	<u>65,549</u>
	<u>28,161</u>	<u>37,388</u>	<u>65,549</u>
Total	<u>28,161</u>	<u>37,388</u>	<u>65,549</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
General donations	104,244	72,392
Box collections	1,989	3,594
Annual Appeals and room hire	17,024	64,811
Legacies	6,329	17,871
Grants	84,700	-
Gift aid	36,474	-
Save the Nicky Appeal	206,065	-
	<u>456,825</u>	<u>158,668</u>
Lottery Covid Grant	£ 9,700	
Manchester City Council	£25,000	
Wolfson Foundation	£50,000	

Manchester Jewish Community Care

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Committees, events & room hire	15,665	21,686
Shop and merchandise income	1,854	6,695
Fonac quiz	1,494	-
Catering	5,224	-
Sundry income	893	-
	<u>25,130</u>	<u>28,381</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Dividend and gilt interest	21,979	32,548
Bank & other interest	-	69
	<u>21,979</u>	<u>32,617</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Grants		
Bury Metro	48,513	-
City of Salford	3,626	8,145
Fees for day centre care	-	385
Soup kitchen - meals on wheels	64,617	121,108
	<u>26,320</u>	<u>-</u>
	<u>143,076</u>	<u>129,638</u>

Grants received, included in the above are:

HMRC - Job Retention Scheme

6. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	5,322	20,087
Insurance	-	455
Gas, electric and water	-	2,053
Telephone	-	2,844
Printing and stationery	-	209
Cleaning materials	-	1,275
Repairs and maintenance	-	2,516
Computer running costs	-	2,084
Ground rent and rates	115	365
Bank charges	-	207
Marketing and advertising	732	-
Depreciation	-	1,550
	<u>6,169</u>	<u>33,645</u>

Manchester Jewish Community Care

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

6. RAISING FUNDS - continued

Other trading activities

	2020	2019
	£	£
Purchases	3,409	19,309
Staff costs	15,003	41,776
Gas, electric and water	-	2,183
Repairs and maintenance	-	2,520
Cleaning materials	-	1,275
Fundraising charges	12,643	-
Marketing and advertising	1,905	-
Depreciation	-	1,550
	<u>32,960</u>	<u>68,613</u>

Investment management costs

	2020	2019
	£	£
Investment management costs	<u>6,635</u>	<u>10,345</u>
Aggregate amounts	<u>45,764</u>	<u>112,603</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	459,986	3,511	463,497
Governance	<u>1,064</u>	<u>17,507</u>	<u>18,571</u>
	<u>461,050</u>	<u>21,018</u>	<u>482,068</u>

8. SUPPORT COSTS

	Governance costs £
Charitable activities	3,511
Governance	<u>17,507</u>
	<u>21,018</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	25,897	25,518
Surplus on disposal of fixed assets	<u>(700)</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	244,211	298,346
Social security costs	<u>12,977</u>	<u>-</u>
	<u>257,188</u>	<u>298,346</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Chief Executive	1	1
Day centre and welfare	7	12
Fundraising and publicity	-	1
Administration and support	<u>4</u>	<u>3</u>
	<u>12</u>	<u>17</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	158,668	-	158,668
Charitable activities			
Charitable activities	129,638	-	129,638
Other trading activities	28,381	-	28,381
Investment income	<u>32,617</u>	<u>-</u>	<u>32,617</u>
Total	349,304	-	349,304
EXPENDITURE ON			
Raising funds	112,603	-	112,603
Charitable activities			
Charitable activities	475,328	-	475,328
Fundraising events etc	6,165	-	6,165
Governance	<u>24,610</u>	<u>-</u>	<u>24,610</u>
Total	618,706	-	618,706
Net gains on investments	<u>116,265</u>	<u>-</u>	<u>116,265</u>
NET INCOME/(EXPENDITURE)	(153,137)	-	(153,137)

Manchester Jewish Community Care

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,797,995	21,716	1,819,711
TOTAL FUNDS CARRIED FORWARD	<u>1,644,858</u>	<u>21,716</u>	<u>1,666,574</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2020	850,000	285,970	69,745	1,205,715
Additions	-	6,210	-	6,210
Disposals	-	-	(14,995)	(14,995)
At 31 December 2020	<u>850,000</u>	<u>292,180</u>	<u>54,750</u>	<u>1,196,930</u>
DEPRECIATION				
At 1 January 2020	286,250	268,316	69,745	624,311
Charge for year	17,000	8,897	-	25,897
Eliminated on disposal	-	-	(14,995)	(14,995)
At 31 December 2020	<u>303,250</u>	<u>277,213</u>	<u>54,750</u>	<u>635,213</u>
NET BOOK VALUE				
At 31 December 2020	<u>546,750</u>	<u>14,967</u>	<u>-</u>	<u>561,717</u>
At 31 December 2019	<u>563,750</u>	<u>17,654</u>	<u>-</u>	<u>581,404</u>

14. FIXED ASSET INVESTMENTS

	2020 £	2019 £
Shares	1,134,758	1,028,075
Other	19,203	45,500
	<u>1,153,961</u>	<u>1,073,575</u>

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 January 2020	1,028,075
Additions	487,807
Disposals	(375,188)
Revaluations	(5,936)
At 31 December 2020	<u>1,134,758</u>
NET BOOK VALUE	
At 31 December 2020	<u>1,134,758</u>
At 31 December 2019	<u>1,028,075</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

14. **FIXED ASSET INVESTMENTS - continued**

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2020	2019
	£	£
Cash - Investment Managers	<u>19,203</u>	<u>45,500</u>

15. **STOCKS**

	2020	2019
	£	£
Finished goods	<u>-</u>	<u>2,718</u>

16. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	7,176	4,236
Gift Aid tax	<u>-</u>	<u>720</u>
	<u>7,176</u>	<u>4,956</u>

17. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade creditors	13,390	22,866
Social security and other taxes	-	4,048
Other creditors	<u>600</u>	<u>-</u>
	<u>13,990</u>	<u>26,914</u>

18. **ACCRUALS AND DEFERRED INCOME**

	2020	2019
	£	£
Accruals and deferred income	<u>2,655</u>	<u>4,060</u>

19. **MOVEMENT IN FUNDS**

	At 1.1.20	Net movement	At
	£	in funds	31.12.20
		£	£
Unrestricted funds			
General fund	1,644,858	113,023	1,757,881
Restricted funds			
The Bathing Room Fund	21,716	(679)	21,037
TOTAL FUNDS	<u>1,666,574</u>	<u>112,344</u>	<u>1,778,918</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	647,710	(527,153)	(7,534)	113,023
Restricted funds				
The Bathing Room Fund	-	(679)	-	(679)
TOTAL FUNDS	<u>647,710</u>	<u>(527,832)</u>	<u>(7,534)</u>	<u>112,344</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	1,797,995	(153,137)	1,644,858
Restricted funds			
The Bathing Room Fund	21,716	-	21,716
TOTAL FUNDS	<u>1,819,711</u>	<u>(153,137)</u>	<u>1,666,574</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	349,304	(618,706)	116,265	(153,137)
TOTAL FUNDS	<u>349,304</u>	<u>(618,706)</u>	<u>116,265</u>	<u>(153,137)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,797,995	(40,114)	1,757,881
Restricted funds			
The Bathing Room Fund	21,716	(679)	21,037
TOTAL FUNDS	<u>1,819,711</u>	<u>(40,793)</u>	<u>1,778,918</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	997,014	(1,145,859)	108,731	(40,114)
Restricted funds				
The Bathing Room Fund	-	(679)	-	(679)
TOTAL FUNDS	<u>997,014</u>	<u>(1,146,538)</u>	<u>108,731</u>	<u>(40,793)</u>

20. RELATED PARTY DISCLOSURES

Costs of payroll administration totalling £2,038 were paid to Freedman, Frankl and Taylor, one of whose partners is a trustee of the charity.