

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**for**  
**Manchester Jewish Community Care**

R Zoltie & Co  
Suite 17  
Flexspace  
Manchester Road  
Bolton  
BL3 2NZ

**Manchester Jewish Community Care**

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for the Year Ended 31 December 2021**

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# Manchester Jewish Community Care

## Report of the Trustees for the Year Ended 31 December 2021

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The Management Council presents its report and financial statements for the year ended 31 December 2021.

### 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

Chaplain: Rabbi Jonathan Guttentag

Management Council	L Ronnie Levene Michael Moore Michael Hart Melissa Chapman Philip Braunstein Margaret Clarke Judith Fiddler Suzanne Kaye David Lewis Jeff Lewis Barbara Bernstein Rosalind Levene Simon Nelson Benjamin Senior Brian White Michael White Giselle Williams	Chairman Executive Member Deputy Chairman Hon Treasurer Hon Secretary Executive member Executive member Executive member Executive member Executive member Executive member
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Directors:  
Philip Braunstein  
Michael Hart  
L Ronnie Levene  
Jeff Lewis  
Michael Moore  
Brian White

Company Secretary: Philip Braunstein

Senior Management Team:	Michelle Wiseman Karen Grant	Chief Executive Centre Manager
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## Manchester Jewish Community Care

### Report of the Trustees for the Year Ended 31 December 2021

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#### 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 2021 the charity employed 6 paid full and part time members of staff who undertake care, administration and fundraising responsibilities. The Centre re-opened on 17 May 2021 and employed a total of 12 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.

MJCC continued to support the Jewish Soup Kitchen during 2021, 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 volunteers returned to the Centre and started recording the newspaper again.

##### 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.

**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 Housing Association, the Focus Foundation and Migdal Emunah. Care Concern use our spare offices free of charge for counselling services.

#### 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.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

The centre re-opened in May 2021 and revenue from all sources has been slow to return to pre-pandemic levels. Costs are higher than projected by about 8%. Cost pressures have continued to increase towards the year end. There is great difficulty in achieving revenue levels that match the increasing rate of inflation. Staffing costs in particular have increased to facilitate both recruitment and retention.

Incoming resources have increased by £119,078.

The Investment Committee have been guided by Rathbone Brothers and have continued to adopt a prudent approach for the charity.

#### **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.

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.

#### **Plans for Future Periods**

In early 2021 the Centre continued to provide meals and support by telephone or by WhatsApp groups or Zoom. In early 2021 a major refurbishment took place including the dining room which will be hired out for functions.

Members gradually started to return many being unused to socialising and with COVID still very much in the community. All members had to be fully vaccinated to return as well as all staff and regular testing took place either Lateral Flow and/or PCR. Masks had to be worn throughout the Centre and tenants also had to adhere to these rules.

At the end of 2021 average weekly attendances were 95 which was still slightly down on pre COVID numbers. Referrals are continuing and new members are joining all the time.

The aim for 2022 is to increase membership and to look at future fundraising.

Karen Grant was appointed as Centre Manager which incorporates the role of Care Manager and Activities and Volunteers Co-ordinator.

Benjamin Senior also joined the Board during 2021 and is to assist with fundraising and marketing.

## **Manchester Jewish Community Care**

### **Report of the Trustees for the Year Ended 31 December 2021**

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#### **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 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	The Brookvale Settlement
Outreach Community and Residential Services	Henshaws
Manchester Jewish Housing Association	League of Jewish Women
Royal National Institute for the Blind	Jewish Representative Council
Voluntary Action Manchester	Neshomo
Jewish Leadership Council Strategic Group	

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 2021**

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**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 17  
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 17 May 2022. and signed on the board's behalf by:

.....  
L R Levene - Trustee

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

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**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 2021.

**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 17  
Flexspace  
Manchester Road  
Bolton  
BL3 2NZ

Date: 18 May 2022



Manchester Jewish Community Care

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	282,036	-	282,036	456,825
<b>Charitable activities</b>	5				
Charitable activities		144,046	-	144,046	143,076
Other trading activities	3	23,551	-	23,551	25,130
Investment income	4	26,577	-	26,577	21,979
Other income		-	-	-	700
<b>Total</b>		476,210	-	476,210	647,710
<b>EXPENDITURE ON</b>					
Raising funds	6	32,321	-	32,321	45,764
<b>Charitable activities</b>	7				
Charitable activities		434,094	679	434,773	463,497
Governance		2,498	-	2,498	18,571
<b>Total</b>		468,913	679	469,592	527,832
Net gains/(losses) on investments		112,460	-	112,460	(7,534)
<b>NET INCOME/(EXPENDITURE)</b>		119,757	(679)	119,078	112,344
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,757,881	21,037	1,778,918	1,666,574
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,877,638</u>	<u>20,358</u>	<u>1,897,996</u>	<u>1,778,918</u>

**Manchester Jewish Community Care**

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	578,632	20,358	598,990	561,717
Investments	14	<u>1,300,724</u>	<u>-</u>	<u>1,300,724</u>	<u>1,153,961</u>
		1,879,356	20,358	1,899,714	1,715,678
<b>CURRENT ASSETS</b>					
Stocks	15	320	-	320	-
Debtors	16	8,243	-	8,243	7,176
Prepayments and accrued income		8,340	-	8,340	7,160
Cash at bank and in hand		<u>21,718</u>	<u>-</u>	<u>21,718</u>	<u>65,549</u>
		38,621	-	38,621	79,885
<b>CREDITORS</b>					
Amounts falling due within one year	17	(39,589)	-	(39,589)	(13,990)
<b>NET CURRENT ASSETS</b>		<u>(968)</u>	<u>-</u>	<u>(968)</u>	<u>65,895</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,878,388	20,358	1,898,746	1,781,573
<b>ACCRUALS AND DEFERRED INCOME</b>	18	(750)	-	(750)	(2,655)
<b>NET ASSETS</b>		<u>1,877,638</u>	<u>20,358</u>	<u>1,897,996</u>	<u>1,778,918</u>
<b>FUNDS</b>	19				
Unrestricted funds				1,877,638	1,757,881
Restricted funds				<u>20,358</u>	<u>21,037</u>
<b>TOTAL FUNDS</b>				<u>1,897,996</u>	<u>1,778,918</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 17 May 2022 and were signed on its behalf by:

.....

L R Levene - Trustee

.....

M Hart - Trustee

**Manchester Jewish Community Care**

**Cash Flow Statement  
for the Year Ended 31 December 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>62,792</u>	<u>136,754</u>
Net cash provided by operating activities		<u>62,792</u>	<u>136,754</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(61,037)	(6,210)
Purchase of fixed asset investments		(420,707)	(487,807)
Net cash invested		(69,504)	-
Sale of tangible fixed assets		-	700
Sale of fixed asset investments		<u>444,625</u>	<u>393,951</u>
Net cash used in investing activities		<u>(106,623)</u>	<u>(99,366)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(43,831)</u>	<u>37,388</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>65,549</u>	<u>28,161</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>21,718</u></u>	<u><u>65,549</u></u>

Manchester Jewish Community Care

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	119,078	112,344
<b>Adjustments for:</b>		
Depreciation charges	23,764	25,897
(Gain)/losses on investments	(112,460)	7,534
Profit on disposal of fixed assets	-	(700)
Investment management charges	11,283	5,936
(Increase)/decrease in stocks	(320)	2,718
Increase in debtors	(2,247)	(2,646)
Increase/(decrease) in creditors	23,694	(14,329)
<b>Net cash provided by operations</b>	<u>62,792</u>	<u>136,754</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>65,549</u>	<u>(43,831)</u>	<u>21,718</u>
	<u>65,549</u>	<u>(43,831)</u>	<u>21,718</u>
<b>Total</b>	<u>65,549</u>	<u>(43,831)</u>	<u>21,718</u>

**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**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**

	2021	2020
	£	£
General donations	81,130	104,244
Box collections	2,090	1,989
Annual Appeals	-	17,024
Legacies	195,781	6,329
Grants	-	84,700
Gift aid	2,929	36,474
Save the Nicky Appeal	106	206,065
	<u>282,036</u>	<u>456,825</u>

**Manchester Jewish Community Care**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Committees, events & room hire	16,870	15,665
Shop and merchandise income	3,138	1,854
Fonac quiz	-	1,494
Catering	1,677	5,224
Sundry income	566	893
Plaques	300	-
Sensory garden	1,000	-
	<u>23,551</u>	<u>25,130</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Dividend and gilt interest	<u>26,577</u>	<u>21,979</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Grants	13,772	48,513
Bury Metro	10,710	3,626
Fees for day centre care	34,773	64,617
Soup kitchen - meals on wheels	<u>84,791</u>	<u>26,320</u>
	<u>144,046</u>	<u>143,076</u>

Grants received, included in the above are:

HMRC - Job Retention Scheme	£1,209
Manchester City Council	£6,163
Salford Community	£2,000
The FED	£2,400
We Love Manchester	£2,000

**6. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Staff costs	9,425	5,322
Ground rent and rates	-	115
Marketing and advertising	<u>1,669</u>	<u>732</u>
	<u>11,094</u>	<u>6,169</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

6. RAISING FUNDS - continued

Other trading activities

	2021	2020
	£	£
Purchases	2,219	3,409
Staff costs	7,725	15,003
Fundraising charges	-	12,643
Marketing and advertising	-	1,905
	<u>9,944</u>	<u>32,960</u>

Investment management costs

	2021	2020
	£	£
Investment management costs	<u>11,283</u>	<u>6,635</u>

Aggregate amounts	<u>32,321</u>	<u>45,764</u>
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7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	410,104	24,669	434,773
Governance	-	2,498	2,498
	<u>410,104</u>	<u>27,167</u>	<u>437,271</u>

8. SUPPORT COSTS

	Governance costs £
Charitable activities	24,669
Governance	2,498
	<u>27,167</u>

9. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	23,764	25,897
Surplus on disposal of fixed assets	-	(700)

Manchester Jewish Community Care

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	143,631	244,211
Social security costs	<u>9,074</u>	<u>12,977</u>
	<u>152,705</u>	<u>257,188</u>

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

	2021	2020
Chief Executive	1	1
Day centre and welfare	6	7
Administration and support	<u>2</u>	<u>4</u>
	<u>9</u>	<u>12</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	456,825	-	456,825
<b>Charitable activities</b>			
Charitable activities	143,076	-	143,076
Other trading activities	25,130	-	25,130
Investment income	21,979	-	21,979
Other income	<u>700</u>	<u>-</u>	<u>700</u>
<b>Total</b>	647,710	-	647,710
<b>EXPENDITURE ON</b>			
Raising funds	45,764	-	45,764
<b>Charitable activities</b>			
Charitable activities	462,818	679	463,497
Governance	<u>18,571</u>	<u>-</u>	<u>18,571</u>
<b>Total</b>	527,153	679	527,832
Net gains/(losses) on investments	<u>(7,534)</u>	<u>-</u>	<u>(7,534)</u>
<b>NET INCOME/(EXPENDITURE)</b>	113,023	(679)	112,344



Manchester Jewish Community Care

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,644,858	21,716	1,666,574
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,757,881</u>	<u>21,037</u>	<u>1,778,918</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2021	850,000	292,180	54,750	1,196,930
Additions	-	<u>27,377</u>	<u>33,660</u>	<u>61,037</u>
At 31 December 2021	<u>850,000</u>	<u>319,557</u>	<u>88,410</u>	<u>1,257,967</u>
<b>DEPRECIATION</b>				
At 1 January 2021	303,250	277,213	54,750	635,213
Charge for year	<u>17,000</u>	<u>6,764</u>	-	<u>23,764</u>
At 31 December 2021	<u>320,250</u>	<u>283,977</u>	<u>54,750</u>	<u>658,977</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>529,750</u>	<u>35,580</u>	<u>33,660</u>	<u>598,990</u>
At 31 December 2020	<u>546,750</u>	<u>14,967</u>	-	<u>561,717</u>

14. FIXED ASSET INVESTMENTS

	2021 £	2020 £
Shares	1,225,281	1,134,758
Other	<u>75,443</u>	<u>19,203</u>
	<u>1,300,724</u>	<u>1,153,961</u>

Additional information as follows:

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	1,134,758
Additions	420,707
Disposals	(444,625)
Revaluations	<u>114,441</u>
At 31 December 2021	<u>1,225,281</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>1,225,281</u>
At 31 December 2020	<u>1,134,758</u>

There were no investment assets outside the UK.

**Manchester Jewish Community Care**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

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**14. FIXED ASSET INVESTMENTS - continued**

Investments (neither listed nor unlisted) were as follows:

	2021 £	2020 £
Cash - Investment Managers	<u>75,443</u>	<u>19,203</u>

**15. STOCKS**

	2021 £	2020 £
Finished goods	<u>320</u>	<u>-</u>

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

	2021 £	2020 £
Trade debtors	<u>8,243</u>	<u>7,176</u>

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

	2021 £	2020 £
Trade creditors	39,029	13,390
Other creditors	<u>560</u>	<u>600</u>
	<u>39,589</u>	<u>13,990</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

18. ACCRUALS AND DEFERRED INCOME

	2021 £	2020 £
Accruals and deferred income	<u>750</u>	<u>2,655</u>

19. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,757,881	119,757	1,877,638
<b>Restricted funds</b>			
The Bathing Room Fund	21,037	(679)	20,358
<b>TOTAL FUNDS</b>	<u>1,778,918</u>	<u>119,078</u>	<u>1,897,996</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	476,210	(468,913)	112,460	119,757
<b>Restricted funds</b>				
The Bathing Room Fund	-	(679)	-	(679)
<b>TOTAL FUNDS</b>	<u>476,210</u>	<u>(469,592)</u>	<u>112,460</u>	<u>119,078</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	1,644,858	113,023	1,757,881
<b>Restricted funds</b>			
The Bathing Room Fund	21,716	(679)	21,037
<b>TOTAL FUNDS</b>	<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 2021

19. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,644,858	232,780	1,877,638
<b>Restricted funds</b>			
The Bathing Room Fund	21,716	(1,358)	20,358
<b>TOTAL FUNDS</b>	<u>1,666,574</u>	<u>231,422</u>	<u>1,897,996</u>

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 £
<b>Unrestricted funds</b>				
General fund	1,123,920	(996,066)	104,926	232,780
<b>Restricted funds</b>				
The Bathing Room Fund	-	(1,358)	-	(1,358)
<b>TOTAL FUNDS</b>	<u>1,123,920</u>	<u>(997,424)</u>	<u>104,926</u>	<u>231,422</u>

20. RELATED PARTY DISCLOSURES

Costs of payroll administration totalling £1,560 were paid to Freedman, Frankl and Taylor, one of whose partners is a trustee of the charity.

**Manchester Jewish Community Care**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
General donations	81,130	104,244
Box collections	2,090	1,989
Annual Appeals	-	17,024
Legacies	195,781	6,329
Grants	-	84,700
Gift aid	2,929	36,474
Save the Nicky Appeal	<u>106</u>	<u>206,065</u>
	282,036	456,825
<b>Other trading activities</b>		
Committees, events & room hire	16,870	15,665
Shop and merchandise income	3,138	1,854
Fonac quiz	-	1,494
Catering	1,677	5,224
Sundry income	566	893
Plaques	300	-
Sensory garden	<u>1,000</u>	<u>-</u>
	23,551	25,130
<b>Investment income</b>		
Dividend and gilt interest	26,577	21,979
<b>Charitable activities</b>		
Grants	13,772	48,513
Bury Metro	10,710	3,626
Fees for day centre care	34,773	64,617
Soup kitchen - meals on wheels	<u>84,791</u>	<u>26,320</u>
	144,046	143,076
<b>Other income</b>		
Gain on sale of tangible fixed assets	<u>-</u>	<u>700</u>
<b>Total incoming resources</b>	476,210	647,710
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Staff costs inc Pension costs	9,425	5,322
Ground rent and rates	-	115
Marketing and advertising	<u>1,669</u>	<u>732</u>
	11,094	6,169
<b>Other trading activities</b>		
Shop supplies	2,219	3,409
Staff costs inc Pension costs	7,725	15,003
Fundraising charges	-	12,643
Marketing and advertising	<u>-</u>	<u>1,905</u>
	9,944	32,960

Manchester Jewish Community Care

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	2021 £	2020 £
<b>Other trading activities</b>		
<b>Investment management costs</b>		
Investment management costs	11,283	6,635
<b>Charitable activities</b>		
Staff costs inc Pension costs	101,062	206,181
Social security	9,074	12,977
Day Centre costs	8,736	6,559
Insurance	5,011	4,416
Gas, electric and water	16,088	23,426
Telephone	7,012	4,318
Printing and stationery	5,343	3,818
Marketing & advertising	8,669	293
Cleaning materials	13,695	4,642
Catering costs	132,095	133,808
Transport costs	4,210	5,187
Outings, sundries, training	5,307	6,335
Repairs and maintenance	60,286	14,233
Computer running costs	4,627	7,694
Ground rent and rates	4,127	1,064
Bank charges	314	202
Plaques	127	-
Staff - advertising	557	-
Freehold property	17,000	17,000
Fixtures and fittings	6,764	8,897
	<u>410,104</u>	<u>461,050</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Staff costs inc Pension costs	25,419	17,705
Accountancy and legal fees	-	1,275
Payroll costs	1,748	2,038
	<u>27,167</u>	<u>21,018</u>
Total resources expended	<u>469,592</u>	<u>527,832</u>
<b>Net income before gains and losses</b>	6,618	119,878
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	112,460	(7,534)
<b>Net income</b>	<u>119,078</u>	<u>112,344</u>