

REGISTERED COMPANY NUMBER: 05105654 (England and Wales)
REGISTERED CHARITY NUMBER: 257238

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Manchester Jewish Community Care**

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

Manchester Jewish Community Care

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2022

The Management Council presents its report and financial statements for the year ended 31 December 2022.

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 |
|--------------------|---|--|

| | | |
|------------|--|------------------------|
| Directors: | Philip Braunstein Michael Hart L Ronnie Levene Jeff Lewis Michael Moore Brian White | Resigned 28 April 2023 |
|------------|--|------------------------|

| | | |
|--------------------|-------------------|------------------------|
| Company Secretary: | Philip Braunstein | Resigned 28 April 2023 |
|--------------------|-------------------|------------------------|

| | | |
|-------------------------|--|--|
| Senior Management Team: | Michelle Wiseman David S Delew OBE Karen Grant | Chief Executive - until 30 November 2022 Chief Executive - from 1 December 2022 Centre Manager |
|-------------------------|--|--|

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2022

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.

The charity employs 12 paid full and part time members of staff who undertake care and administration responsibilities. 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 | Organising activity programmes |
| Serving meals and refreshments | Assisting in the Art Room |
| Running the Talking Newspaper | Staffing the reception desk |
| Running the convenience shop | Computer lessons |
| Delivering meals-on-wheels | Acting as escorts on transport |

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.

The Talking newspaper, a joint project between Manchester Jewish Community Care and the League of Jewish Women, run by volunteers, continues to provide audio recordings of the weekly Jewish Telegraph newspaper and excerpts from the weekly Jewish Chronicle free of charge.

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 kosher hot 3 course lunch under Manchester 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 has returned to the level experienced prior to the Covid-19 pandemic.

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.

Financial Review

Financial Position

2022 was the first full year following the pandemic. Costs that had begun to increase in the previous year accelerated during the year, driven by an increase in the minimum wage and all the external pressures that followed the situation in Ukraine. Underlying revenue declined by £146,000 as we did not receive any sizeable legacies during the year. Total spend was similar 2021, greatly increased staff costs being balanced by an absence of capital spend. There was a further significant reduction in the level of reserves as £184,000 was drawn down during the year.

The investment committee have been guided by the Rathbones Group plc and have continued to adopt a prudent approach for the charity.

STRATEGIC REPORT

Financial review

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 9 months operating expenses is appropriate at the current time.

The directors have concerns that at present levels, whilst able to continue current activities of the charity for the next year, there is a level of risk that in subsequent years the charities activities might be constrained in the event of a significant drop in funding.

Future plans

* Increasing Member Attendance

Utilising a number of new initiatives to raise awareness of the services offered by MJCC, the management will look to increase the number of new users using the organisations facilities including day care users, bathing services, meals on wheels and Talking Newspaper.

* Additional Member Activities

Through regular engagement with centre users and staff, the management will look to increase the type of activities on offer to members including increased day trip, social visits to and from others similar organisations.

* Identifying Additional Opportunities for Use of Building

Recognising that the centre has the capacity to hold activities outside of regular hours and weekends, the organisation will look to welcome other organisations and activity groups to utilise the resources available.

* Increasing Users of Talking Newspapers

There are significant opportunities to increase then circulation of the Talking Newspapers. This will be done through an awareness programme directed at local opticians, GP surgeries, synagogues etc as well as working in collaboration with other local talking newspapers.

* Increasing Fundraising to reduce reliance on reserves

Greater emphasis will be placed on raising much needed funds to enable the organisation to rely less on its reserves. A strategy to engage with significantly more charitable trusts will be introduced, as well as seeking out opportunities to obtain grants from relevant organisations and local authorities.

Other fundraising initiatives, including a new Annual Dinner and speaker events, to be introduced.

Our Annual Telethon will take place in July 2023

* Collaboration with other organisations

Opportunities to collaborate with other local charitable organisations will be sought out to identify opportunities for better supporting current and new members.

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

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 Fed)
Outreach Community and Residential Services
Manchester Jewish Housing Association
Royal National Institute for the Blind
Voluntary Action Manchester
Jewish Leadership Council Strategic Group

Manchester Jewish Representative Council
Henshaws
League of Jewish Women
Neshomo
The Brookvale Settlement
Care Concern

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 2022

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

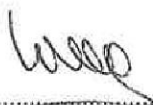
Independent Examiner:

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 05/07/23 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 2022.

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 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

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

Date: 06/07/23

Manchester Jewish Community Care

Statement of Financial Activities
for the Year Ended 31 December 2022

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 118,748 | - | 118,748 | 282,036 |
| Charitable activities | 5 | | | | |
| Charitable activities | | 154,359 | - | 154,359 | 144,046 |
| Other trading activities | 3 | 35,034 | - | 35,034 | 23,551 |
| Investment income | 4 | <u>29,932</u> | <u>-</u> | <u>29,932</u> | <u>26,577</u> |
| Total | | <u>338,073</u> | <u>-</u> | <u>338,073</u> | <u>476,210</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 6 | 40,421 | - | 40,421 | 32,321 |
| Charitable activities | 7 | | | | |
| Charitable activities | | 504,940 | 679 | 505,619 | 434,773 |
| Governance | | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,498</u> |
| Total | | <u>545,361</u> | <u>679</u> | <u>546,040</u> | <u>469,592</u> |
| Net gains/(losses) on investments | | <u>(123,771)</u> | <u>-</u> | <u>(123,771)</u> | <u>112,480</u> |
| NET INCOME/(EXPENDITURE) | | (331,059) | (679) | (331,738) | 119,078 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>1,877,638</u> | <u>20,358</u> | <u>1,897,996</u> | <u>1,778,918</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>1,546,579</u> | <u>19,679</u> | <u>1,566,258</u> | <u>1,897,996</u> |

The notes form part of these financial statements

Manchester Jewish Community Care

Balance Sheet
31 December 2022

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|------------------------|----------------------|--------------------------|--------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 13 | 553,232 | 19,679 | 572,911 | 598,990 |
| Investments | 14 | <u>985,433</u> | <u>-</u> | <u>985,433</u> | <u>1,300,724</u> |
| | | 1,538,665 | 19,679 | 1,558,344 | 1,899,714 |
| CURRENT ASSETS | | | | | |
| Stocks | 15 | 320 | - | 320 | 320 |
| Debtors | 16 | 5,060 | - | 5,060 | 8,243 |
| Prepayments and accrued income | | 9,165 | - | 9,165 | 8,340 |
| Cash at bank and in hand | | <u>9,474</u> | <u>-</u> | <u>9,474</u> | <u>21,718</u> |
| | | 24,019 | - | 24,019 | 38,621 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 17 | (15,205) | - | (15,205) | (39,589) |
| NET CURRENT ASSETS | | <u>8,814</u> | <u>-</u> | <u>8,814</u> | <u>(968)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,547,479 | 19,679 | 1,567,158 | 1,898,746 |
| ACCRUALS AND DEFERRED INCOME | 18 | (900) | - | (900) | (750) |
| NET ASSETS | | <u>1,546,579</u> | <u>19,679</u> | <u>1,566,258</u> | <u>1,897,996</u> |
| FUNDS | 19 | | | | |
| Unrestricted funds | | | | 1,546,579 | 1,877,638 |
| Restricted funds | | | | <u>19,679</u> | <u>20,358</u> |
| TOTAL FUNDS | | | | <u>1,566,258</u> | <u>1,897,996</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 05/02/23 and were signed on its behalf by:


L R Levene - Trustee


M Hart - Trustee

The notes form part of these financial statements

Manchester Jewish Community Care

Cash Flow Statement
for the Year Ended 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|------------------|------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | <u>(213,396)</u> | <u>62,792</u> |
| Net cash (used in)/provided by operating activities | | <u>(213,396)</u> | <u>62,792</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (5,998) | (61,037) |
| Purchase of fixed asset investments | | (416,822) | (420,707) |
| Sale of tangible fixed assets | | 15,630 | - |
| Net cash drawn/(invested) | | 79,418 | (89,504) |
| Sale of fixed asset investments | | <u>528,924</u> | <u>444,625</u> |
| Net cash provided by/(used in) investing activities | | <u>201,152</u> | <u>(106,623)</u> |
| Change in cash and cash equivalents in the reporting period | | <u>(12,244)</u> | <u>(43,831)</u> |
| Cash and cash equivalents at the beginning of the reporting period | | <u>21,718</u> | <u>65,549</u> |
| Cash and cash equivalents at the end of the reporting period | | <u>9,474</u> | <u>21,718</u> |

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2022

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

| | 2022 £ | 2021 £ |
|--|------------------|---------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (331,738) | 119,078 |
| Adjustments for: | | |
| Depreciation charges | 32,077 | 23,764 |
| Losses/(gain) on investments | 123,771 | (112,460) |
| Profit on disposal of fixed assets | (15,630) | - |
| Investment management charges | 9,941 | 11,283 |
| Increase in stocks | - | (320) |
| Decrease/(increase) in debtors | 2,358 | (2,247) |
| (Decrease)/increase in creditors | (24,234) | 23,694 |
| Net cash (used in)/provided by operations | <u>(213,396)</u> | <u>62,792</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.1.22 £ | Cash flow £ | At 31.12.22 £ |
|--------------------------|----------------|-----------------|------------------|
| Net cash | | | |
| Cash at bank and in hand | <u>21,718</u> | <u>(12,244)</u> | <u>9,474</u> |
| | <u>21,718</u> | <u>(12,244)</u> | <u>9,474</u> |
| Total | <u>21,718</u> | <u>(12,244)</u> | <u>9,474</u> |

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

| | 2022 | 2021 |
|------------------------------|---------|---------|
| | £ | £ |
| General donations | 45,911 | 81,130 |
| Box collections | 1,591 | 2,090 |
| Legacies | 17,203 | 195,781 |
| Gift aid | 19,046 | 2,929 |
| Save the Nicky Appeal | - | 106 |
| Rosh Hashonah appeal | 12,967 | - |
| Telethon appeal | 16,311 | - |
| Neil Diamond tribute evening | 1,008 | - |
| ABBA evening 2022 | 2,721 | - |
| London marathon | 1,990 | - |
| Carried forward | 118,748 | 282,036 |

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES - continued

| | 2022 | 2021 |
|-----------------|----------------|----------------|
| | £ | £ |
| Brought forward | <u>118,748</u> | <u>282,036</u> |
| | <u>118,748</u> | <u>282,036</u> |

3. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Committees, events & room hire | 23,590 | 16,870 |
| Shop and merchandise income | 6,103 | 3,138 |
| Sponsorships | 125 | - |
| Catering | 1,512 | 1,677 |
| Sundry income | 3,254 | 566 |
| Plaques | 450 | 300 |
| Sensory garden | - | 1,000 |
| | <u>35,034</u> | <u>23,551</u> |

4. INVESTMENT INCOME

| | 2022 | 2021 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Dividend and gilt interest | <u>29,932</u> | <u>26,577</u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2022 | 2021 |
|--------------------------------|-----------------------|----------------|----------------|
| | | £ | £ |
| Grants | Charitable activities | 22,468 | 13,772 |
| Bury Metro | Charitable activities | 16,240 | 10,710 |
| Fees for day centre care | Charitable activities | 66,058 | 34,773 |
| Soup kitchen - meals on wheels | Charitable activities | <u>49,593</u> | <u>84,791</u> |
| | | <u>154,359</u> | <u>144,046</u> |

Grants received, included in the above are:

| | |
|---------------------------------|--------|
| National Lottery Community Fund | £9,768 |
| HSBC Trust | £5,000 |
| RFB | £5,000 |
| Salford Community | £1,500 |
| Parklife | £1,000 |

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. RAISING FUNDS

Raising donations and legacies

| | 2022 | 2021 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Staff costs | 14,302 | 9,425 |
| Marketing and advertising | - | 1,669 |
| Sundry fundraising costs | <u>2,459</u> | <u>-</u> |
| | <u>16,761</u> | <u>11,094</u> |

Other trading activities

| | 2022 | 2021 |
|-------------|---------------|--------------|
| | £ | £ |
| Purchases | 3,881 | 2,219 |
| Staff costs | <u>9,838</u> | <u>7,725</u> |
| | <u>13,719</u> | <u>9,944</u> |

Investment management costs

| | 2022 | 2021 |
|-----------------------------|--------------|---------------|
| | £ | £ |
| Investment management costs | <u>9,941</u> | <u>11,283</u> |

Aggregate amounts

| | | |
|--|---------------|---------------|
| | <u>40,421</u> | <u>32,321</u> |
|--|---------------|---------------|

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 8) £ | Totals £ |
|-----------------------|----------------------|---------------------------------------|----------------|
| Charitable activities | <u>465,947</u> | <u>39,672</u> | <u>505,619</u> |

8. SUPPORT COSTS

| | Governance costs £ |
|-----------------------|--------------------------|
| Charitable activities | <u>39,672</u> |

9. NET INCOME/(EXPENDITURE)

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

| | 2022 | 2021 |
|-------------------------------------|-----------------|----------|
| | £ | £ |
| Depreciation - owned assets | 32,077 | 23,764 |
| Other operating leases | 5,240 | - |
| Surplus on disposal of fixed assets | <u>(15,630)</u> | <u>-</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

11. STAFF COSTS

| | 2022 | 2021 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 231,800 | 143,631 |
| Social security costs | 8,848 | 9,074 |
| | <u>240,648</u> | <u>152,705</u> |

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

| | 2022 | 2021 |
|----------------------------|-----------|----------|
| Chief Executive | 1 | 1 |
| Day centre and welfare | 8 | 6 |
| Administration and support | 3 | 2 |
| | <u>12</u> | <u>9</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 | 282,036 | - | 282,036 |
| Charitable activities | | | |
| Charitable activities | 144,046 | - | 144,046 |
| Other trading activities | 23,551 | - | 23,551 |
| Investment income | <u>26,577</u> | <u>-</u> | <u>26,577</u> |
| Total | <u>476,210</u> | <u>-</u> | <u>476,210</u> |
| EXPENDITURE ON | | | |
| Raising funds | 32,321 | - | 32,321 |
| Charitable activities | | | |
| Charitable activities | 434,094 | 679 | 434,773 |
| Governance | <u>2,498</u> | <u>-</u> | <u>2,498</u> |
| Total | <u>468,913</u> | <u>679</u> | <u>469,592</u> |
| Net gains on investments | <u>112,460</u> | <u>-</u> | <u>112,460</u> |
| NET INCOME/(EXPENDITURE) | 119,757 | (679) | 119,078 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 1,757,881 | 21,037 | 1,778,918 |

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|-----------------------------|---------------------------|-------------------------|---------------------|
| | | | |
| TOTAL FUNDS CARRIED FORWARD | <u>1,877,638</u> | <u>20,358</u> | <u>1,897,996</u> |

13. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|------------------------|---------------------------|----------------------------------|------------------------|------------------|
| COST | | | | |
| At 1 January 2022 | 850,000 | 319,557 | 88,410 | 1,257,967 |
| Additions | - | 5,998 | - | 5,998 |
| Disposals | - | - | (54,750) | (54,750) |
| At 31 December 2022 | <u>850,000</u> | <u>325,555</u> | <u>33,660</u> | <u>1,209,215</u> |
| DEPRECIATION | | | | |
| At 1 January 2022 | 320,250 | 283,977 | 54,750 | 658,977 |
| Charge for year | 17,000 | 8,345 | 6,732 | 32,077 |
| Eliminated on disposal | - | - | (54,750) | (54,750) |
| At 31 December 2022 | <u>337,250</u> | <u>292,322</u> | <u>6,732</u> | <u>636,304</u> |
| NET BOOK VALUE | | | | |
| At 31 December 2022 | <u>512,750</u> | <u>33,233</u> | <u>26,928</u> | <u>572,911</u> |
| At 31 December 2021 | <u>529,750</u> | <u>35,580</u> | <u>33,660</u> | <u>598,990</u> |

14. FIXED ASSET INVESTMENTS

| | 2022 £ | 2021 £ |
|--------|----------------|------------------|
| Shares | 938,027 | 1,225,281 |
| Other | <u>47,406</u> | <u>75,443</u> |
| | <u>985,433</u> | <u>1,300,724</u> |

Additional information as follows:

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 January 2022 | 1,225,281 |
| Additions | 416,822 |
| Disposals | (528,924) |
| Revaluations | <u>(175,152)</u> |
| At 31 December 2022 | <u>938,027</u> |
| NET BOOK VALUE | |
| At 31 December 2022 | <u>938,027</u> |
| At 31 December 2021 | <u>1,225,281</u> |

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2022 is represented by:

Listed investments £938,027

Investments (neither listed nor unlisted) were as follows:

| | 2022 | 2021 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Cash - Investment Managers | <u>47,406</u> | <u>75,443</u> |

15. STOCKS

| | 2022 | 2021 |
|----------------|------------|------------|
| | £ | £ |
| Finished goods | <u>320</u> | <u>320</u> |

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---------------|--------------|--------------|
| | £ | £ |
| Trade debtors | <u>5,060</u> | <u>8,243</u> |

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 11,409 | 39,029 |
| Social security and other taxes | 3,252 | - |
| Other creditors | <u>544</u> | <u>560</u> |
| | <u>15,205</u> | <u>39,589</u> |

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

18. ACCRUALS AND DEFERRED INCOME

| | 2022 £ | 2021 £ |
|------------------------------|------------|------------|
| Accruals and deferred income | <u>900</u> | <u>750</u> |

19. MOVEMENT IN FUNDS

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 1,877,638 | (331,059) | 1,546,579 |
| Restricted funds | | | |
| The Bathing Room Fund | 20,358 | (679) | 19,679 |
| TOTAL FUNDS | <u>1,897,996</u> | <u>(331,738)</u> | <u>1,566,258</u> |

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 | 338,073 | (545,361) | (123,771) | (331,059) |
| Restricted funds | | | | |
| The Bathing Room Fund | - | (679) | - | (679) |
| TOTAL FUNDS | <u>338,073</u> | <u>(546,040)</u> | <u>(123,771)</u> | <u>(331,738)</u> |

Comparatives for movement in funds

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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 £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 476,210 | (468,913) | 112,460 | 119,757 |
| Restricted funds | | | | |
| The Bathing Room Fund | - | (679) | - | (679) |
| TOTAL FUNDS | <u>476,210</u> | <u>(469,592)</u> | <u>112,460</u> | <u>119,078</u> |

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

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 1,757,881 | (211,302) | 1,546,579 |
| Restricted funds | | | |
| The Bathing Room Fund | 21,037 | (1,358) | 19,679 |
| TOTAL FUNDS | <u>1,778,918</u> | <u>(212,660)</u> | <u>1,566,258</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 £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 814,283 | (1,014,274) | (11,311) | (211,302) |
| Restricted funds | | | | |
| The Bathing Room Fund | - | (1,358) | - | (1,358) |
| TOTAL FUNDS | <u>814,283</u> | <u>(1,015,632)</u> | <u>(11,311)</u> | <u>(212,660)</u> |

20. RELATED PARTY DISCLOSURES

Costs of payroll administration totalling £1,596 were paid to Freedman, Frankl and Taylor, one of whose partners is a trustee of the charity.