

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 2023
for
Manchester Jewish Community Care

R Zoltie & Co
Suite 43
Flexspace
Manchester Road
Bolton
BL3 2NZ

Manchester Jewish Community Care

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for the Year Ended 31 December 2023**

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Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

The Management Council presents its report and financial statements for the year ended 31 December 2023.

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:
L Ronnie Levene
Lillian Simons
Brian White

Chaplain: Rabbi Daniel Walker

Management Council	Michael Moore L Ronald Levene Benjamin Senior Michael Hart Melissa Chapman Jeff Lewis Giselle Williams Philip Braunstein Margaret Clarke Judith Fiddler Suzanne Kaye David Lewis Barbara Bernstein Rosalind Levene Simon Nelson Brian White Michael White	Chairman (appointed July 2023) Chairman (Retired July 2023), Executive member Vice Chairman (appointed July 2023) Hon Treasurer Hon Secretary (resigned February 2023) Hon Secretary (from July 2023) Hon Secretary (from July 2023) Executive member (resigned 28 April 2023) Executive member Executive member Executive member (resigned February 2023) Executive member Resigned June 2023
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:	David S Delew OBE MBA Karen Grant	Chief Executive Centre Manager

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2023

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 150 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 £200,000 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 (until April 2024), Neshomo (from December 2023) 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.

STRATEGIC REPORT

Financial review

Financial position

2023 was undoubtedly a year of consolidation following the turbulent years prior. Costs increases had continued to accelerate during the year, driven by increases in staffing costs, food and energy. Underlying revenue increased by approximately 5% driven by increased fundraising activity and more income from renting office accommodation. Total spend was higher than the previous year by over 8%, reflecting the tremendous pressure on costs of our unavoidable spend. The difference was again bridged by further significant reduction in the level of reserves as £142,000 was drawn down during the year. There were encouraging signs at the end of the year in the performance of our investments which had started to recover some lost ground. The investment committee have been guided by the Rathbones Group plc and have continued to adopt a prudent approach for the charity.

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.

Previous concerns expressed about the level of risk to the charity in the event of a significant drop in funding, are planned to be addressed in 2024 by a major fundraising campaign. Therefore, at present levels, the directors feel that the current activities of the charity can safely continue for the next year and the immediate future. There will, however, need to be ongoing vigilance on controlling costs and a muscular approach to fundraising.

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. An initiative to raise awareness and introduce opportunities to the South Manchester Jewish community began a trial in May 2024. A leafleting and poster campaign took place in April 2024 directed at synagogues, local opticians, GP surgeries, dentists etc. This will continue throughout 2024 where local Rabbi's will be asked to encourage appropriate congregants to become members.

* 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. 2023 welcomed The Nicky supper club event held monthly with external speakers. An increase in private events ie Bar Mitzvah parties and Sheva Brachot (dinners held for newly married couples) took place in 2023 and further promotion of available event space will continue.

* 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.

A series of fundraising events are planned for 2024 including our Annual Telethon in June 2024, Golf Tournament (Sept 2024), Charity Poker events and a subscription donation page (Donate the cost of a coffee on a regular basis).

* 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 2023

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 day-to-day administration of MJCC's operations is delegated to the CEO.

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)	Manchester Jewish Representative Council
Manchester Jewish Housing Association	League of Jewish Women
Royal National Institute for the Blind	Neshomo
Care Concern	Langdon College
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 2023

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 43
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 5/2/2024 and signed on the board's behalf by:


.....
M Moore - 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 2023.

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
The Institute of Chartered Accountants of Scotland

R Zoltie & Co
Suite 43
Flexspace
Manchester Road
Bolton
BL3 2NZ

Date: 5 Aug 2024

Manchester Jewish Community Care

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	197,512	-	197,512	118,748
Charitable activities					
Charitable activities	5	137,796	-	137,796	154,359
Other trading activities	3	38,869	-	38,869	35,034
Investment income	4	30,469	-	30,469	29,932
Total		<u>404,646</u>	<u>-</u>	<u>404,646</u>	<u>338,073</u>
EXPENDITURE ON					
Raising funds	6	54,307	-	54,307	40,421
Charitable activities					
Charitable activities	7	513,140	679	513,819	505,619
Total		<u>567,447</u>	<u>679</u>	<u>568,126</u>	<u>546,040</u>
Net gains/(losses) on investments		<u>4,596</u>	<u>-</u>	<u>4,596</u>	<u>(123,771)</u>
NET INCOME/(EXPENDITURE)		(158,205)	(679)	(158,884)	(331,738)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,546,579</u>	<u>19,679</u>	<u>1,566,258</u>	<u>1,897,996</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,388,374</u></u>	<u><u>19,000</u></u>	<u><u>1,407,374</u></u>	<u><u>1,566,258</u></u>

The notes form part of these financial statements

Manchester Jewish Community Care

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	533,891	19,000	552,891	572,911
Investments	14	<u>869,839</u>	<u>-</u>	<u>869,839</u>	<u>985,433</u>
		1,403,730	19,000	1,422,730	1,558,344
CURRENT ASSETS					
Stocks	15	320	-	320	320
Debtors	16	1,250	-	1,250	5,060
Prepayments and accrued income		10,103	-	10,103	9,165
Cash at bank and in hand		<u>7,517</u>	<u>-</u>	<u>7,517</u>	<u>9,474</u>
		19,190	-	19,190	24,019
CREDITORS					
Amounts falling due within one year	17	<u>(33,646)</u>	<u>-</u>	<u>(33,646)</u>	<u>(15,205)</u>
NET CURRENT ASSETS		<u>(14,456)</u>	<u>-</u>	<u>(14,456)</u>	<u>8,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,389,274	19,000	1,408,274	1,567,158
ACCRUALS AND DEFERRED INCOME	19	<u>(900)</u>	<u>-</u>	<u>(900)</u>	<u>(900)</u>
NET ASSETS		<u>1,388,374</u>	<u>19,000</u>	<u>1,407,374</u>	<u>1,566,258</u>
FUNDS	20				
Unrestricted funds				1,388,374	1,546,579
Restricted funds				<u>19,000</u>	<u>19,679</u>
TOTAL FUNDS				<u>1,407,374</u>	<u>1,566,258</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 5/2/2024 and were signed on its behalf by:


M Moore - Trustee


M Hart - Hon Treasurer

The notes form part of these financial statements

Manchester Jewish Community Care

**Cash Flow Statement
for the Year Ended 31 December 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(110,150)</u>	<u>(213,396)</u>
Net cash used in operating activities		<u>(110,150)</u>	<u>(213,396)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,997)	(5,998)
Purchase of fixed asset investments		(300,731)	(416,822)
Sale of tangible fixed assets		-	15,630
Net cash drawn/(invested)		(7,028)	79,418
Sale of fixed asset investments		<u>427,949</u>	<u>528,924</u>
Net cash provided by investing activities		<u>108,193</u>	<u>201,152</u>
Change in cash and cash equivalents in the reporting period		<u>(1,957)</u>	<u>(12,244)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>9,474</u>	<u>21,718</u>
Cash and cash equivalents at the end of the reporting period		<u><u>7,517</u></u>	<u><u>9,474</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 2023

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

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(158,884)	(331,738)
Adjustments for:		
Depreciation charges	32,017	32,077
(Gain)/losses on investments	(4,596)	123,771
Profit on disposal of fixed assets	-	(15,630)
Decrease in debtors	2,872	2,358
Increase/(decrease) in creditors	<u>18,441</u>	<u>(24,234)</u>
Net cash used in operations	<u>(110,150)</u>	<u>(213,396)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	<u>9,474</u>	<u>(1,957)</u>	<u>7,517</u>
	<u>9,474</u>	<u>(1,957)</u>	<u>7,517</u>
Total	<u>9,474</u>	<u>(1,957)</u>	<u>7,517</u>

The notes form part of these financial statements

Manchester Jewish Community Care

Notes to the Financial Statements for the Year Ended 31 December 2023

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

	2023	2022
	£	£
General donations	64,545	45,911
Box collections	2,026	1,591
Legacies	58,817	17,203
Gift aid	20,032	19,046
Rosh Hashonah appeal	18,692	12,967
Telethon appeal	24,896	16,311
Neil Diamond tribute evening	-	1,008
ABBA evening 2022	-	2,721
London marathon	-	1,990
Pesach appeal	7,641	-
Carried forward	196,649	118,748

Manchester Jewish Community Care

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES - continued

	2023	2022
	£	£
Brought forward	196,649	118,748
Poker evening	863	-
	<u>197,512</u>	<u>118,748</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Committees, events & room hire	25,245	23,590
Shop and merchandise income	6,283	6,103
Sponsorships	-	125
Catering	2,474	1,512
Sundry income	1,730	3,254
Plaques	650	450
The Supper club	2,487	-
	<u>38,869</u>	<u>35,034</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Dividend and gilt interest	<u>30,469</u>	<u>29,932</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
		£	£
Grants	Activity		
	Charitable activities	9,188	22,468
Bury Metro	Charitable activities	20,265	16,240
Fees for day centre care	Charitable activities	83,648	66,058
Meals on Wheels	Charitable activities	<u>24,695</u>	<u>49,593</u>
		<u>137,796</u>	<u>154,359</u>

Grants received, included in the above are:

ESC Lottery Funding	£6,888
The FED/Bury	£2,300

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	15,805	14,302
Sundry fundraising costs	<u>4,820</u>	<u>2,459</u>
	<u>20,625</u>	<u>16,761</u>

Other trading activities

	2023	2022
	£	£
Purchases	4,197	3,881
Staff costs	<u>21,794</u>	<u>9,838</u>
	<u>25,991</u>	<u>13,719</u>

Investment management costs

	2023	2022
	£	£
Investment management costs	<u>7,691</u>	<u>9,941</u>
Aggregate amounts	<u>54,307</u>	<u>40,421</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	486,428	27,391	513,819
	<u>486,428</u>	<u>27,391</u>	<u>513,819</u>

8. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>27,391</u>
	<u>27,391</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	32,017	32,077
Other operating leases	6,706	5,240
Surplus on disposal of fixed assets	-	(15,630)
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	236,667	231,800
Social security costs	9,171	8,848
	<u>245,838</u>	<u>240,648</u>

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

	2023	2022
Chief Executive	1	1
Day centre and welfare	8	8
Administration and support	3	3
	<u>12</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	118,748	-	118,748
Charitable activities			
Charitable activities	154,359	-	154,359
Other trading activities	35,034	-	35,034
Investment income	29,932	-	29,932
Total	<u>338,073</u>	<u>-</u>	<u>338,073</u>
EXPENDITURE ON			
Raising funds	40,421	-	40,421
Charitable activities			
Charitable activities	504,940	679	505,619
Total	<u>545,361</u>	<u>679</u>	<u>546,040</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net gains/(losses) on investments	(123,771)	-	(123,771)
NET INCOME/(EXPENDITURE)	(331,059)	(679)	(331,738)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,877,638	20,358	1,897,996
TOTAL FUNDS CARRIED FORWARD	<u>1,546,579</u>	<u>19,679</u>	<u>1,566,258</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2023	850,000	325,555	33,660	1,209,215
Additions	-	11,997	-	11,997
At 31 December 2023	<u>850,000</u>	<u>337,552</u>	<u>33,660</u>	<u>1,221,212</u>
DEPRECIATION				
At 1 January 2023	337,250	292,322	6,732	636,304
Charge for year	<u>17,000</u>	<u>8,285</u>	<u>6,732</u>	<u>32,017</u>
At 31 December 2023	<u>354,250</u>	<u>300,607</u>	<u>13,464</u>	<u>668,321</u>
NET BOOK VALUE				
At 31 December 2023	<u>495,750</u>	<u>36,945</u>	<u>20,196</u>	<u>552,891</u>
At 31 December 2022	<u>512,750</u>	<u>33,233</u>	<u>26,928</u>	<u>572,911</u>

14. FIXED ASSET INVESTMENTS

	2023 £	2022 £
Shares	818,925	938,027
Other	<u>50,914</u>	<u>47,406</u>
	869,839	985,433

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

14. FIXED ASSET INVESTMENTS - continued

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 January 2023	938,027
Additions	330,731
Disposals	(427,949)
Revaluations	<u>(21,884)</u>
At 31 December 2023	<u>818,925</u>
NET BOOK VALUE	
At 31 December 2023	<u>818,925</u>
At 31 December 2022	<u>938,027</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

Listed investments	£818,925
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Investments (neither listed nor unlisted) were as follows:

	2023 £	2022 £
Cash - Investment Managers	<u>50,914</u>	<u>47,406</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. STOCKS

	2023	2022
	£	£
Finished goods	<u>320</u>	<u>320</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>1,250</u>	<u>5,060</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	28,089	11,409
Social security and other taxes	4,513	3,252
Other creditors	<u>1,044</u>	<u>544</u>
	<u>33,646</u>	<u>15,205</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Between one and five years	<u>6,525</u>	<u>-</u>

19. ACCRUALS AND DEFERRED INCOME

	2023	2022
	£	£
Accruals and deferred income	<u>900</u>	<u>900</u>

20. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	1,546,579	(158,205)	1,388,374
Restricted funds			
The Bathing Room Fund	19,679	(679)	19,000
TOTAL FUNDS	<u>1,566,258</u>	<u>(158,884)</u>	<u>1,407,374</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

20. 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	404,646	(567,447)	4,596	(158,205)
Restricted funds				
The Bathing Room Fund	-	(679)	-	(679)
TOTAL FUNDS	<u>404,646</u>	<u>(568,126)</u>	<u>4,596</u>	<u>(158,884)</u>

Comparatives for 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>

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	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>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,877,638	(489,264)	1,388,374
Restricted funds			
The Bathing Room Fund	20,358	(1,358)	19,000
TOTAL FUNDS	<u>1,897,996</u>	<u>(490,622)</u>	<u>1,407,374</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

20. 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	742,719	(1,112,808)	(119,175)	(489,264)
Restricted funds				
The Bathing Room Fund	-	(1,358)	-	(1,358)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	742,719	(1,114,166)	(119,175)	(490,622)

Manchester Jewish Community Care

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General donations	64,545	45,911
Box collections	2,026	1,591
Legacies	58,817	17,203
Gift aid	20,032	19,046
Rosh Hashonah appeal	18,692	12,967
Telethon appeal	24,896	16,311
Neil Diamond tribute evening	-	1,008
ABBA evening 2022	-	2,721
London marathon	-	1,990
Pesach appeal	7,641	-
Poker evening	863	-
	<u>197,512</u>	<u>118,748</u>
Other trading activities		
Committees, events & room hire	25,245	23,590
Shop and merchandise income	6,283	6,103
Sponsorships	-	125
Catering	2,474	1,512
Sundry income	1,730	3,254
Plaques	650	450
The Supper club	2,487	-
	<u>38,869</u>	<u>35,034</u>
Investment income		
Dividend and gilt interest	30,469	29,932
Charitable activities		
Grants	9,188	22,468
Bury Metro	20,265	16,240
Fees for day centre care	83,648	66,058
Meals on Wheels	24,695	49,593
	<u>137,796</u>	<u>154,359</u>
Total incoming resources	404,646	338,073
EXPENDITURE		
Raising donations and legacies		
Staff costs inc Pension costs	15,805	14,302
Sundry fundraising costs	4,820	2,459
	<u>20,625</u>	<u>16,761</u>
Other trading activities		
Shop supplies	4,197	3,881
Staff costs inc Pension costs	21,794	9,838
	<u>25,991</u>	<u>13,719</u>
Investment management costs		
Investment management costs	7,691	9,941

This page does not form part of the statutory financial statements

Manchester Jewish Community Care

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
Investment management costs		
Charitable activities		
Staff costs inc Pension costs	177,558	171,434
Social security	9,171	8,848
Other operating leases	6,706	5,240
Day Centre costs	12,929	12,629
Insurance	6,452	8,892
Gas, electric and water	46,631	21,337
Telephone	847	2,520
Printing and stationery	3,856	5,619
Marketing & advertising	10,397	14,559
Cleaning materials	18,458	15,193
Catering costs	111,318	127,788
Transport costs	9,975	6,606
Outings, sundries, training	4,141	7,248
Repairs and maintenance	24,062	29,894
Computer running costs	6,899	9,815
Ground rent and rates	541	1,092
Bank charges	142	164
Plaques	149	622
Security	4,179	-
Freehold property	17,000	17,000
Fixtures and fittings	8,285	8,345
Motor vehicles	6,732	6,732
Loss on sale of tangible fixed assets	<u>-</u>	<u>(15,630)</u>
	486,428	465,947
Support costs		
Governance costs		
Staff costs inc Pension costs	21,510	36,226
Accountancy and legal fees	-	1,850
Accountancy fees	925	-
Legal fees	3,600	-
Payroll costs	<u>1,356</u>	<u>1,596</u>
	<u>27,391</u>	<u>39,672</u>
Total resources expended	<u>568,126</u>	<u>546,040</u>
Net expenditure before gains and losses	(163,480)	(207,967)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>4,596</u>	<u>(123,771)</u>
Net expenditure	(158,884)	(331,738)