

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Manchester Jewish Community Care

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

Manchester Jewish Community Care

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 18
Detailed Statement of Financial Activities	19 to 20

Manchester Jewish Community Care

Report of the Trustees for the Year Ended 31 December 2024

The Management Council presents its report and financial statements for the year ended 31 December 2024.

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
Benjamin Senior
Michael Hart
Jeff Lewis
Margaret Clarke
Judith Fiddler
L Ronald Levene
David Lewis
Brian White

Chairman
Vice Chairman
Hon Treasurer
Hon Secretary
Executive member
Executive member
Executive member
Executive member

Directors:

Michael Hart
L Ronnie Levene
Jeff Lewis
Michael Moore
Benjamin Senior
Brian White

Company Secretary:

Jeff Lewis

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 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as laid down in the Memorandum of Association of Manchester Jewish Community Care (referred to in this report as "MJCC" or "The Charity") 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 a visiting chiropodist. A kosher hot 3 course lunch under Manchester Beth Din supervision is also provided.

Meals on Wheels: Kosher meals under the supervision of Manchester Beth Din 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 (NJTN): The NJTN is a joint venture between MJCC and the League of Jewish Women. Newspaper articles are recorded and are sent out weekly on a memory stick to be played on specially adapted devices.

Community Centre/Other Organisations: The Centre rents out offices to the Jewish Housing Association and two other confidential Jewish counselling services. Care Concern use available spare offices on an ad-hoc basis free of charge for counselling services.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity continues to meet all of its objectives. 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

2024 was undoubtedly a difficult year following the stability restoration activity in the previous year. Costs increases had continued to accelerate during the year, driven by increases in staffing costs, food and energy. Underlying revenue declined by approximately 10% with lower general donation income than the previous year. This was counterbalanced by a hugely successful crowdfunding event which raised £148,000. Total spend was similar to the previous year, reflecting the tremendous work undertaken to compensate for the pressure on costs of our unavoidable spend. The difference was again bridged by further significant reduction in the level of reserves as £101,000 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. Fundraising activity has had an increased focus largely driven by younger members of the executive committee and some exciting new events are planned.

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, have been alleviated by a more muscular approach to fundraising. Whilst the level of reserves has reduced, fundraising plans for 2025 indicate a level budget can be achieved. 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 staffing levels.

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 facilities including day care users, meals on wheels and Talking Newspaper. A significant increase in Social Media postings is now being used to engage members of the community, who in turn are hoped to encourage parents and grandparents to attend The Nicky. The postings will highlight the fun activities held on-site, as well as the increased day trips for members and fundraising events.

* Additional Member Activities

Through regular engagement with centre users and staff, there will be a significant increase in day trips and activities for members.

* 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. The Nicky supper club event held monthly with external speakers will continue. An increase in private events i.e. Bar Mitzvah parties and Sheva Brachot (dinners held for newly married couples) is expected, and we will continue to further promote available event space.

* Increasing Users of Talking Newspapers

There are significant opportunities to increase the circulation of the Talking Newspapers. This will be done through an awareness programme utilising social media as well as through local opticians, GP surgeries, synagogues etc. We will continue to look for opportunities to collaborate with other local talking newspapers.

* Increasing Fundraising to reduce reliance on reserves

Much emphasis will be placed on raising funds for the organisation to enable and thereby 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.

An increased number of fundraising events are planned for 2025/26, including our Annual Telethon, Golf Tournament, large event with a well-known speaker, as well as smaller locally hosted events. We will continue our relationship with Property Poker Network (PPN) where the organisation is the sole recipient of funds raised at their events.

We will continue to promote the subscription donation page (Donate the cost of a coffee on a regular basis). A large crowdfunding campaign, which raised significant funds in 2024 for the organisation, will be repeated in 2026.

* 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.

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 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	Focus Foundation
Care Concern	Langdon College
Jewish Leadership Council Strategic Group	Migdal Emunah

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.

Report of the Trustees
for the Year Ended 31 December 2024

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, on20-8-25..... 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 2024.

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: 20-8-25

Manchester Jewish Community Care

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	320,372	-	320,372	197,512
Charitable activities	5				
Charitable activities		139,994	-	139,994	137,796
Other trading activities	3	45,468	-	45,468	38,869
Investment income	4	24,201	-	24,201	30,469
Total		<u>530,035</u>	<u>-</u>	<u>530,035</u>	<u>404,646</u>
EXPENDITURE ON					
Raising funds	6	63,917	-	63,917	54,307
Charitable activities	7				
Charitable activities		509,420	679	510,099	571,733
Governance		-	-	-	(57,914)
Total		<u>573,337</u>	<u>679</u>	<u>574,016</u>	<u>568,126</u>
Net gains on investments		<u>17,228</u>	<u>-</u>	<u>17,228</u>	<u>4,596</u>
NET INCOME/(EXPENDITURE)		(26,074)	(679)	(26,753)	(158,884)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,388,374</u>	<u>19,000</u>	<u>1,407,374</u>	<u>1,566,258</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,362,300</u>	<u>18,321</u>	<u>1,380,621</u>	<u>1,407,374</u>

The notes form part of these financial statements

Manchester Jewish Community Care

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	513,732	18,321	532,053	552,891
Investments	14	<u>833,291</u>	<u>-</u>	<u>833,291</u>	<u>869,839</u>
		1,347,023	18,321	1,365,344	1,422,730
CURRENT ASSETS					
Stocks	15	-	-	-	320
Debtors	16	2,110	-	2,110	1,250
Prepayments and accrued income		9,206	-	9,206	10,103
Cash at bank and in hand		<u>32,672</u>	<u>-</u>	<u>32,672</u>	<u>7,517</u>
		43,988	-	43,988	19,190
CREDITORS					
Amounts falling due within one year	17	<u>(22,303)</u>	<u>-</u>	<u>(22,303)</u>	<u>(33,646)</u>
NET CURRENT ASSETS		<u>21,685</u>	<u>-</u>	<u>21,685</u>	<u>(14,456)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,368,708	18,321	1,387,029	1,408,274
ACCRUALS AND DEFERRED INCOME	19	<u>(6,408)</u>	<u>-</u>	<u>(6,408)</u>	<u>(900)</u>
NET ASSETS		<u>1,362,300</u>	<u>18,321</u>	<u>1,380,621</u>	<u>1,407,374</u>
FUNDS	20				
Unrestricted funds				1,362,300	1,388,374
Restricted funds				<u>18,321</u>	<u>19,000</u>
TOTAL FUNDS				<u>1,380,621</u>	<u>1,407,374</u>


The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

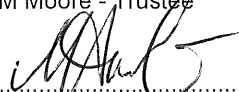
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

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 20-8-25 and were signed on its behalf by:


.....
M Moore - Trustee


.....
M Hart - Trustee

The notes form part of these financial statements

Manchester Jewish Community Care

Balance Sheet - continued
31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(27,119)</u>	<u>(110,150)</u>
Net cash used in operating activities		<u>(27,119)</u>	<u>(110,150)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,661)	(11,997)
Purchase of fixed asset investments		(140,459)	(300,731)
Net cash drawn/(invested)		40,277	(7,028)
Sale of fixed asset investments		<u>162,117</u>	<u>427,949</u>
Net cash provided by investing activities		<u>52,274</u>	<u>108,193</u>
Change in cash and cash equivalents in the reporting period		25,155	(1,957)
Cash and cash equivalents at the beginning of the reporting period		<u>7,517</u>	<u>9,474</u>
Cash and cash equivalents at the end of the reporting period		<u><u>32,672</u></u>	<u><u>7,517</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 2024

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

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(26,753)	(158,884)
Adjustments for:		
Depreciation charges	30,499	32,017
Gain on investments	(17,228)	(4,596)
Decrease in stocks	320	-
(Increase)/decrease in debtors	(10,066)	2,872
(Decrease)/increase in creditors	(3,891)	18,441
Net cash used in operations	<u>(27,119)</u>	<u>(110,150)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	<u>7,517</u>	<u>25,155</u>	<u>32,672</u>
	<u>7,517</u>	<u>25,155</u>	<u>32,672</u>
Total	<u>7,517</u>	<u>25,155</u>	<u>32,672</u>

The notes form part of these financial statements

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

	2024	2023
	£	£
General donations	13,128	64,545
Box collections	1,831	2,026
Legacies	68,731	58,817
Gift aid	7,990	20,032
Rosh Hashonah appeal	20,979	18,692
Telethon appeal	14,331	24,896
Pesach appeal	7,979	7,641
Poker evening	27,962	863
Charity Extra Campaign	148,534	-
Golf day	8,907	-
Carried forward	320,372	197,512

Manchester Jewish Community Care
Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. DONATIONS AND LEGACIES - continued

	2024	2023
	£	£
Brought forward	<u>320,372</u>	<u>197,512</u>
	<u>320,372</u>	<u>197,512</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Committees, events & room hire	31,750	25,245
Shop and merchandise income	4,738	6,283
Catering	3,223	2,474
Sundry income	2,248	1,730
Plaques	810	650
Sensory garden	280	-
The Supper club	<u>2,419</u>	<u>2,487</u>
	<u>45,468</u>	<u>38,869</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Dividend and gilt interest	21,597	30,469
Bank & other interest	<u>2,604</u>	<u>-</u>
	<u>24,201</u>	<u>30,469</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
		£	£
Grants	Activity		
	Charitable activities	11,859	9,188
Bury Metro	Charitable activities	14,255	20,265
Fees for day centre care	Charitable activities	91,794	83,648
Soup kitchen - meals on wheels	Charitable activities	<u>22,086</u>	<u>24,695</u>
		<u>139,994</u>	<u>137,796</u>

Grants received, included in the above are:

ELMCF	£3540
CST	£8319
	<u>11,859</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	17,773	15,805
Sundry fundraising costs	<u>7,799</u>	<u>4,820</u>
	<u>25,572</u>	<u>20,625</u>

Other trading activities

	2024	2023
	£	£
Purchases	3,338	4,197
Staff costs	<u>28,133</u>	<u>21,794</u>
	<u>31,471</u>	<u>25,991</u>

Investment management costs

	2024	2023
	£	£
Investment management costs	<u>6,874</u>	<u>7,691</u>

Aggregate amounts	<u>63,917</u>	<u>54,307</u>
-------------------	---------------	---------------

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	<u>481,812</u>	<u>28,287</u>	<u>510,099</u>

8. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>28,287</u>

9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	30,499	32,017
Other operating leases	<u>6,614</u>	<u>6,706</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	236,763	236,667
Social security costs	<u>7,597</u>	<u>9,171</u>
	<u>244,360</u>	<u>245,838</u>

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

	2024	2023
Chief Executive	1	1
Day centre and welfare	8	8
Administration and support	<u>3</u>	<u>3</u>
	<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	197,512	-	197,512
Charitable activities			
Charitable activities	137,796	-	137,796
Other trading activities	38,869	-	38,869
Investment income	<u>30,469</u>	<u>-</u>	<u>30,469</u>
Total	<u>404,646</u>	<u>-</u>	<u>404,646</u>
EXPENDITURE ON			
Raising funds	54,307	-	54,307
Charitable activities			
Charitable activities	571,054	679	571,733
Governance	<u>(57,914)</u>	<u>-</u>	<u>(57,914)</u>
Total	<u>567,447</u>	<u>679</u>	<u>568,126</u>
Net gains on investments	<u>4,596</u>	<u>-</u>	<u>4,596</u>
NET INCOME/(EXPENDITURE)	(158,205)	(679)	(158,884)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,546,579	19,679	1,566,258

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,388,374</u>	<u>19,000</u>	<u>1,407,374</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2024	850,000	337,552	33,660	1,221,212
Additions	-	9,661	-	9,661
At 31 December 2024	<u>850,000</u>	<u>347,213</u>	<u>33,660</u>	<u>1,230,873</u>
DEPRECIATION				
At 1 January 2024	354,250	300,607	13,464	668,321
Charge for year	17,000	6,767	6,732	30,499
At 31 December 2024	<u>371,250</u>	<u>307,374</u>	<u>20,196</u>	<u>698,820</u>
NET BOOK VALUE				
At 31 December 2024	<u>478,750</u>	<u>39,839</u>	<u>13,464</u>	<u>532,053</u>
At 31 December 2023	<u>495,750</u>	<u>36,945</u>	<u>20,196</u>	<u>552,891</u>

14. FIXED ASSET INVESTMENTS

	2024 £	2023 £
Shares	814,495	818,925
Other	18,796	50,914
	<u>833,291</u>	<u>869,839</u>

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 January 2024	818,925
Additions	140,459
Disposals	(162,117)
Revaluations	17,228
At 31 December 2024	<u>814,495</u>
NET BOOK VALUE	
At 31 December 2024	<u>814,495</u>
At 31 December 2023	<u>818,925</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 2024

14. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2024 is represented by:

Listed investments £814,495

Investments (neither listed nor unlisted) were as follows:

	2024 £	2023 £
Cash - Investment Managers	<u>18,796</u>	<u>50,914</u>

15. STOCKS

	2024 £	2023 £
Finished goods	<u>-</u>	<u>320</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	<u>2,110</u>	<u>1,250</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	17,697	28,089
Social security and other taxes	3,739	4,513
Other creditors	<u>867</u>	<u>1,044</u>
	<u>22,303</u>	<u>33,646</u>

Manchester Jewish Community Care

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

18. LEASING AGREEMENTS

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

	2024 £	2023 £
Between one and five years	-	6,525

19. ACCRUALS AND DEFERRED INCOME

	2024 £	2023 £
Accruals and deferred income	6,408	900

20. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,388,374	(26,074)	1,362,300
Restricted funds			
The Bathing Room Fund	19,000	(679)	18,321
TOTAL FUNDS	<u>1,407,374</u>	<u>(26,753)</u>	<u>1,380,621</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	530,035	(573,337)	17,228	(26,074)
Restricted funds				
The Bathing Room Fund	-	(679)	-	(679)
TOTAL FUNDS	<u>530,035</u>	<u>(574,016)</u>	<u>17,228</u>	<u>(26,753)</u>

Comparatives for 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 2024

20. 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	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>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,546,579	(184,279)	1,362,300
Restricted funds			
The Bathing Room Fund	19,679	(1,358)	18,321
TOTAL FUNDS	<u>1,566,258</u>	<u>(185,637)</u>	<u>1,380,621</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	934,681	(1,140,784)	21,824	(184,279)
Restricted funds				
The Bathing Room Fund	-	(1,358)	-	(1,358)
TOTAL FUNDS	<u>934,681</u>	<u>(1,142,142)</u>	<u>21,824</u>	<u>(185,637)</u>

21. RELATED PARTY DISCLOSURES

There are no related party disclosures.

Manchester Jewish Community Care
Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General donations	13,128	64,545
Box collections	1,831	2,026
Legacies	68,731	58,817
Gift aid	7,990	20,032
Rosh Hashonah appeal	20,979	18,692
Telethon appeal	14,331	24,896
Pesach appeal	7,979	7,641
Poker evening	27,962	863
Charity Extra Campaign	148,534	-
Golf day	<u>8,907</u>	<u>-</u>
	320,372	197,512
Other trading activities		
Committees, events & room hire	31,750	25,245
Shop and merchandise income	4,738	6,283
Catering	3,223	2,474
Sundry income	2,248	1,730
Plaques	810	650
Sensory garden	280	-
The Supper club	<u>2,419</u>	<u>2,487</u>
	45,468	38,869
Investment income		
Dividend and gilt interest	21,597	30,469
Bank & other interest	<u>2,604</u>	<u>-</u>
	24,201	30,469
Charitable activities		
Grants	11,859	9,188
Bury Metro	14,255	20,265
Fees for day centre care	91,794	83,648
Soup kitchen - meals on wheels	<u>22,086</u>	<u>24,695</u>
	<u>139,994</u>	<u>137,796</u>
Total incoming resources	530,035	404,646
EXPENDITURE		
Raising donations and legacies		
Staff costs inc Pension costs	17,773	15,805
Sundry fundraising costs	<u>7,799</u>	<u>4,820</u>
	25,572	20,625
Other trading activities		
Shop supplies	3,338	4,197
Staff costs inc Pension costs	<u>28,133</u>	<u>21,794</u>
	31,471	25,991

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 2024

	2024 £	2023 £
Other trading activities		
Investment management costs		
Investment management costs	6,874	7,691
Charitable activities		
Staff costs inc Pension costs	167,998	177,558
Social security	7,597	9,171
Other operating leases	6,614	6,706
Day Centre costs	13,723	12,929
Insurance	8,006	6,452
Gas, electric and water	27,769	46,631
Telephone	2,079	847
Printing and stationery	5,627	3,856
Marketing & advertising	12,302	10,397
Cleaning and gardening	32,267	18,458
Catering costs	115,549	111,318
Transport costs	14,338	9,975
Outings, sundries, training	6,674	4,141
Repairs and maintenance	18,648	24,062
Computer running costs	5,620	6,899
Ground rent and rates	655	541
Bank charges	1,269	142
Plaques	300	149
Security	4,278	4,179
Freehold property	17,000	17,000
Fixtures and fittings	6,767	8,285
Motor vehicles	<u>6,732</u>	<u>6,732</u>
	481,812	486,428
Support costs		
Governance costs		
Staff costs inc Pension costs	22,859	21,510
Accountancy fees	-	925
Legal fees	4,000	3,600
Payroll costs	<u>1,428</u>	<u>1,356</u>
	<u>28,287</u>	<u>27,391</u>
Total resources expended	<u>574,016</u>	<u>568,126</u>
Net expenditure before gains and losses	(43,981)	(163,480)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>17,228</u>	<u>4,596</u>
Net expenditure	(26,753)	(158,884)

This page does not form part of the statutory financial statements