

Manchester Jewish Community Care
(A company limited by guarantee)

Report and Financial Statements
for the year ended 31 December 2016

Charity number 257238
Company number 5105654

Manchester Jewish Community Care

Financial Statements for the year ended 31 December 2016

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Report of the Directors and Management Council for the year ended 31 December 2016

The Management Council presents its report and financial statements for the year ended 31 December 2016.

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:

Dr Neville Fletcher
Robert I Frankl
L Ronnie Levene
Lillian Simons
Brian White
Robert Rodrigues-Pereira

Chaplain: Rabbi J Guttentag

Management Council:	Brian White	Chairman
	Michael Moore	Deputy Chairman
	L Ronnie Levene	Hon Treasurer
	Simon Mehlman	Hon. Secretary
	Philip Braunstein	Executive member
	Melissa Chapman	Executive member
	Margaret Clarke	Executive member
	Judith Fiddler	Executive member
	Mike Hart	Executive member
	Vivienne Kennedy	Executive member
	Jeff Lewis	Executive member
	Robert Rodrigues-Pereira	Executive member
	Barbara Bernstein	
	Jeff Caplan	
	Muriel Cobb	
	Maisie Goldman	(deceased Oct 2016)
	Rosalind Levene	
	Jack Livingstone	

Manchester Jewish Community Care**Report of the Directors and Management Council for the year ended 31 December 2016 continued**

Reference and Administrative Information continued

Management Council continued:

Lita Price (Deceased October 2016)
 Constance Weltman
 Giselle Williams
 Malcolm Yaffe

Directors:

L Ronnie Levene
 Brian White
 Jeff Lewis
 Philip Braunstein
 Michael Moore

Company Secretary:

Philip Braunstein

Senior Management Team:

Michelle Wiseman	Chief Executive
Avrom Baker	Day Care Manager

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 Examiners:

H Davies FCCA
 Accounts and Business Solutions Limited
 Chartered Certified Accountants and Registered Auditors
 67 Windsor Road
 Prestwich
 Manchester
 M25 0DB

Investment Advisers:

Barclays Wealth Management
 1 St James's Square
 Manchester
 M2 6DN

Manchester Jewish Community Care

Report of the Directors and Management Council for the year ended 31 December 2016 continued

Structure, Governance and Management

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.

We are saddened to report the passing of Maisie Goldman and Lita Price in October. They were involved with the organisation for many years both as a volunteer and a Board member. Their loss is greatly felt by the organisation and their contributions will be very much missed.

Investment powers are delegated to an Investment Committee which authorises Barclays Wealth Management 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.

Manchester Jewish Community Care

Report of the Directors and Management Council for the year ended 31 December 2016 continued

Structure, Governance and Management continued

The charity works closely with a large number of fellow charities in order to pursue its objectives and, where appropriate, to ensure that there is no duplication of services. Principal amongst these are:

Federation of Jewish Services	The Brookvale Settlement
Outreach Community and Residential Services	Henshaws
Manchester Jewish Housing Association	League of Jewish Women
Royal National Institute for the Blind	Jewish Representative Council
Voluntary Action Manchester	

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 with whom it is contracted for Day Care attendance by certain of their residents.

Objectives and Activities

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 18 paid full and part time members of staff who undertake care, administration and fundraising 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	Staffing the reception desk
Serving meals and refreshments	Delivering meals-on-wheels
Running the Talking Newspaper	Running the convenience shop
Organising activity programmes	Computer lessons
Assisting with enveloping for mail shots	Acting as escorts on transport
Assisting in the Art Room	Driving members to and from the Centre

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

During the year there have been approximately 8,000 day centre attendances, 3,100 meals on wheels delivered, 400 baths given and 2,000 talking newspapers were distributed. In addition, the building is also used by many other communal organisations and individuals as a Community Centre.

Manchester Jewish Community Care

Report of the Directors and Management Council for the year ended 31 December 2016 continued

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. We also have a hairdressing salon, convenience shop and visiting chiropodist. A hot 3 course lunch under Beth Din supervision is also provided.

Meals on Wheels: Meals are sent out twice a week to housebound members of the community or to those who are unable to cook for themselves.

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

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

Community Centre/Other Organisations: The Centre rents out offices to the IIC and Jewish Housing Association, Care Concern, The League of Jewish Women, B'nai Brith, and Jewish Representative Council also use our Centre for their meetings.

In December 2016 Special Spirits, a registered charity, which runs an after school club for children with special needs started to use our facilities once the Centre is closed to members. The Group also uses our mini bus to bring the children to and from their homes. We are delighted to be working alongside this wonderful organisation whilst at the same time making maximum use of the Centre.

Achievements and Performance

The charity continues to meet all of its objectives. Membership of the Day Centre once again achieved high attendances during the year reflecting the wide range of activities and services available to its members.

Many fundraising events were held by the charity including a bridge tournament and three direct mail appeals and a telethon.

Financial Review

Incoming resources have decreased by £293,641.

Costs of operating the day centre are around £705,000 per annum. There is a net decrease in funds of £18,694.

Manchester Jewish Community Care

Report of the Directors and Management Council for the year ended 31 December 2016 continued

Financial Review continued

The Investment Committee have been guided by Barclays Wealth Management and have continued to adopt a prudent approach for the charity.

Reserves Policy

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

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

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

The capital refurbishment plans for 2016 were achieved with a new wet room and bath in the bathing room, a fully equipped podiatry room and a new refurbished convenience shop with funds generously donated from Jonny and Avril Manson in memory of their daughter Katie after whom the shop is named.

We also replaced the roof which had been in a bad state of disrepair for many years and was causing damage to the offices whenever there was a severe rainfall.

Our efforts will also continue in the need to raise awareness of the charity, not just in North Manchester but also in Manchester as a whole and continue to reach out to those who would benefit from the wide range of services available. Although we currently operate at very high levels of attendances, we foresee that the standard of facilities that we offer from a very dedicated and committed team of both staff and volunteers will increase and therefore we intend to rise to the challenge of making the Day Centre a 'beacon' of the community. We intend to continue with our advertising campaign during 2017 to raise the profile of the organisation and to reach out to those who are unaware of our services.

We are also looking to bring new members on to our Executive committee to strengthen the range of skills.

The directors are confident of achieving all their long-term objectives and increasing the charity's services to the community.

Report of the Directors and Management Council for the year ended 31 December 2016 continued

Responsibilities of the directors

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the charitable company's directors we certify that:

so far as we are aware, there is no relevant information of which the charitable company's accountants are unaware; and

as the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's auditors are aware of that information

Reporting Accountants

A resolution that H Davies FCCA of Accounts & Business Solutions Ltd be reappointed as the charitable company's Independent Examiner will be put to the Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

Approved by the directors on 16th May 2017 and signed on their behalf by:

L Ronnie Levene – Director

Independent Examiners' report to the trustees of 'Manchester Jewish Community Care'

I report on the accounts of the company for the year ended 31st December 2016, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's report to the trustees of 'Manchester Jewish Community Care' cont.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

H Davies FCCA
Accounts & Business Solutions Ltd
Chartered Certified Accountants & Registered Auditors
67 Windsor Road
Prestwich
Manchester
M25 0DB

17th May 2016

Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31 December 2016

	<u>Notes</u>	Unrestricted Funds <u>2016</u> £	Restricted Funds <u>2016</u> £	Total Funds <u>2016</u> £	Total Funds <u>2015</u> £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	391,466	-	391,466	657,399
<i>Activities for generating funds:</i>					
Committees, events and room hire		33,712	-	33,712	44,648
Shop and merchandising income	3	7,893	-	7,893	7,013
<i>Investment income</i>	4	21,311	-	21,311	15,344
Incoming resources from charitable activities:					
Local Authority grants for day centre care	5	19,087	-	19,087	23,558
Fees for day centre care		<u>115,764</u>	<u>-</u>	<u>115,764</u>	<u>134,912</u>
Total incoming resources		<u>589,233</u>	<u>-</u>	<u>589,233</u>	<u>882,874</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	6	34,956	-	34,956	44,171
Fundraising trading: cost of goods sold and other costs	6	78,491	-	78,491	89,602
Investment management costs	6	-	-	-	-
Charitable activities	6	563,740	-	563,740	499,449
Governance costs	6	<u>27,983</u>	<u>-</u>	<u>27,983</u>	<u>41,383</u>
Total resources expended		<u>705,170</u>	<u>-</u>	<u>705,170</u>	<u>674,605</u>
Net (resources expended) / incoming resources before other recognised gains		(115,937)	-	(115,937)	208,269
Other recognised gains					
Investment gains	4a	<u>97,243</u>	<u>-</u>	<u>97,243</u>	<u>3,519</u>
Net movement in funds		(18,694)	-	(18,694)	211,788
Reconciliation of funds:					
Fund value brought forward		<u>1,949,855</u>	<u>21,716</u>	<u>1,971,571</u>	<u>1,759,783</u>
Fund value per Balance Sheet	16	<u>1,931,161</u>	<u>21,716</u>	<u>1,952,877</u>	<u>1,971,571</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Balance Sheet as at 31 December 2016

	<u>Notes</u>	<u>2016</u> £	<u>2015</u> £
Fixed Assets			
Tangible fixed assets	10	651,499	687,690
Investments	11	<u>1,297,758</u>	<u>1,179,204</u>
		1,949,257	1,866,894
Current Assets			
Stocks		2,074	2,398
Debtors	12	17,431	18,439
Cash at bank and in hand		<u>29,905</u>	<u>122,649</u>
		49,410	143,486
Creditors: amounts falling due within one year	13	<u>(45,790)</u>	<u>(38,809)</u>
Net Current Assets		<u>3,620</u>	<u>104,677</u>
Total Assets less Current Liabilities		<u>1,952,877</u>	<u>1,971,571</u>
<u>Funds</u>			
Unrestricted funds	16	1,931,161	1,949,855
Restricted funds	15	<u>21,716</u>	<u>21,716</u>
Total Funds		<u>1,952,877</u>	<u>1,971,571</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the management council on 16th May 2017 and signed on its behalf by:

B J White - Director

L R Levene - Director

Notes to the Accounts - year ended 31 December 2016

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005, and the Companies Act 2006.

b Fund accounting

- Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Legacies are accounted for as incoming resources when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Merchandise and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Notes to the Accounts - year ended 31 December 2016 continued

d Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes including the charity's shop and investment management costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit and accountancy fees and costs linked to the strategic management of the charity.
- All overhead and support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 6.

e Tangible Fixed Assets and Depreciation

Tangible fixed assets acquired after 1 January 1992 are capitalised and depreciated over their expected useful lives at the following rates:

Buildings	2% of cost per annum
Motor vehicles	20% of cost per annum
Fixtures, fittings and equipment	10% - 33.33% of cost per annum

f Investments and investment income

Investments are included at closing mid-market value at the Balance Sheet date. Any realised/unrealised gains/losses for the year are dealt with through the Statement of Financial Activities. Investment income is accounted for in the period in which the charity is entitled to receipt.

g Stock

Stock is valued at the lower of cost and net realisable value.

h Pensions

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS17.

Notes to the Accounts - year ended 31 December 2016 continued

2	Donations and grants	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> <u>2016</u> £	<u>Total</u> <u>2015</u> £
	General donations	117,197	-	117,197	252,943
	Box collections	3,425	-	3,425	3,771
	Annual Appeals	45,938	-	45,938	55,411
	Legacies	<u>224,906</u>	<u>-</u>	<u>224,906</u>	<u>345,274</u>
		<u>391,466</u>	<u>-</u>	<u>391,466</u>	<u>657,399</u>
3	Shop and Merchandising Income	<u>Shop</u> <u>trading</u> £	<u>Sundry</u> <u>income</u> £	<u>2016</u> <u>Total</u> £	<u>2015</u> <u>Total</u> £
	Shop/merchandising income	7,893	-	7,893	7,013
	Cost of sales	<u>(6,162)</u>	<u>-</u>	<u>(6,162)</u>	<u>(4,813)</u>
	Surplus	<u>1,731</u>	<u>-</u>	<u>1,731</u>	<u>2,200</u>
4	Investment Income			<u>2016</u> £	<u>2015</u> £
	Investment income comprises the following:-				
	Dividend and gilt interest income			21,311	15,029
	Bank/Building Society interest			<u>-</u>	<u>315</u>
				<u>21,311</u>	<u>15,344</u>
4a	Investment gains			<u>2016</u> £	<u>2015</u> £
	Unrealised gain/(loss)			94,958	3,519
	Realised gain/(loss)			2,285	-
				<u>97,243</u>	<u>3,519</u>
5	Local Authority grants for day centre care			<u>2016</u> £	<u>2015</u> £
	During the year amounts were received from the following local authorities for contracts on services supplied:-				
	Bury Metro			14,392	16,905
	City of Manchester			203	4,689
	City of Salford			<u>4,492</u>	<u>1,964</u>
				<u>19,087</u>	<u>23,558</u>

Manchester Jewish Community Care

Notes to the Accounts - year ended 31 December 2016 continued

6 Total resources expended

	<u>Basis of allocation</u>	<u>Voluntary income</u> £	<u>Fundraising events etc.</u> £	<u>Fundraising shop</u> £	<u>Investment management</u> £	<u>Charitable activities</u> £	<u>Governance</u> £	<u>Total 2016</u> £	<u>Total 2015</u> £
Costs directly allocated to activities									
Staff costs (inc.pension costs)	Staff Time	21,348	42,844	-	-	234,188	20,814	319,194	299,750
Shop supplies	Direct	-	-	5,968	-	-	-	5,968	4,813
Event costs etc.	Direct	-	13,626	-	-	-	-	13,626	28,849
Day centre costs	Direct	-	-	-	-	17,784	-	17,784	15,290
Accounts and examination fees	Direct	-	-	-	-	-	2,925	2,925	2,750
Payroll costs	Direct	-	-	-	-	-	2,616	2,616	1,416
Legal and professional fees	Direct	-	-	-	-	-	378	378	-
Stockbrokers fees	Direct	-	-	-	-	-	-	-	-
Transport costs	Direct	-	-	-	-	10,364	-	10,364	12,479
Outings, sundries, training	Direct	-	-	-	-	3,265	-	3,265	4,773
Catering	Usage	-	-	-	-	131,442	100	131,542	131,535
Gas, electric and water	Usage	1,846	1,845	194	-	15,540	-	19,425	20,324
Repairs, renovations and maintenance	Usage	1,467	1,467	-	-	99,186	-	102,120	76,587
Cleaning materials	Usage	1,602	1,602	-	-	14,606	-	17,810	15,582
Depreciation	Usage	3,120	3,119	-	-	28,952	1,000	36,191	38,812
Support costs allocated to activities									
Computer running costs	Usage	1,629	1,629	-	-	1,629	-	4,887	7,185
Telephone, postages etc.	Usage	2,161	4,414	-	-	2,538	-	9,113	4,476
Ground rent and rates	Usage	395	395	-	-	394	-	1,184	971
Insurances	Usage	336	336	-	-	2,692	-	3,364	3,435
Printing and stationery	Usage	1,002	1,002	-	-	1,001	150	3,155	2,197
Bank charges	Usage	50	50	-	-	159	-	259	180
Total resources expended		<u>34,956</u>	<u>72,329</u>	<u>6,162</u>	<u>-</u>	<u>563,740</u>	<u>27,983</u>	<u>705,170</u>	<u>674,605</u>

Notes to the Accounts - year ended 31 December 2016 continued

7 **Staff Costs and Numbers**

Staff costs were as follows:	<u>2016</u>	<u>2015</u>
	£	£
Salaries and wages	288,887	273,939
Social security costs	15,643	13,230
Pension costs	<u>14,664</u>	<u>12,581</u>
	<u>319,194</u>	<u>299,750</u>

No employee received emoluments of more than £40,000.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2016</u>	<u>2015</u>
	<u>Number</u>	<u>Number</u>
Chief Executive	1	1
Day centre and welfare	12	13
Fundraising and publicity	2	2
Administration and support	<u>3</u>	<u>3</u>

8 **Net Incoming Resources for the year**

This is stated after charging:	<u>2015</u>	<u>2014</u>
	£	£
Depreciation	36,191	38,812
Independent Examiners fee	2,750	2,750

9 **Taxation**

As a charity, Manchester Jewish Community Care is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Notes to the Accounts - year ended 31 December 2016 continued

10 Tangible Fixed Assets

	Land and <u>buildings</u> £	Fixtures and <u>fittings</u> £	Motor <u>vehicles</u> £	Total <u>2016</u> £
Cost:				
At 1 January 2016	850,000	273,288	69,745	1,193,033
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2016	<u>850,000</u>	<u>273,288</u>	<u>69,745</u>	<u>1,193,033</u>
Accumulated Depreciation				
At 1 January 2016	217,000	224,998	63,345	505,343
On disposals	-	-	-	-
Charge for year	<u>18,250</u>	<u>14,541</u>	<u>3,400</u>	<u>36,191</u>
At 31 December 2016	<u>235,250</u>	<u>239,539</u>	<u>66,745</u>	<u>541,534</u>
Net book values				
At 31 December 2016	<u>614,750</u>	<u>33,749</u>	<u>3,000</u>	<u>651,499</u>
At 31 December 2015	<u>633,000</u>	<u>48,290</u>	<u>6,400</u>	<u>687,690</u>

11 Fixed Asset Investments

	<u>2016</u> £	<u>2015</u> £
Investments	1,150,606	1,109,160
Bank investment	<u>147,152</u>	<u>70,044</u>
	<u>1,297,758</u>	<u>1,179,204</u>
Investments	<u>2016</u> £	<u>2015</u> £
Market value at 1 January 2015	1,109,160	866,057
Additions	-	239,584
Disposals	(55,797)	-
Net realised investment gains/(losses) in the year	2,285	-
Net unrealised investment gains/(losses) in the year	<u>94,958</u>	<u>3,519</u>
Market value at 31 December 2016	<u>1,150,606</u>	<u>1,109,160</u>
Historical cost of investments at 31 December 2016	<u>1,055,648</u>	<u>1,075,002</u>

Notes to the Accounts - year ended 31 December 2016 continued

11 **Fixed Asset Investments continued**

Analysis of fixed asset investments	<u>2016</u>	<u>2015</u>
	£	£
Bond linked & warranty investments	<u>1,150,606</u>	<u>1,109,160</u>

The directors consider the following individual investment holdings in excess of 5% of the quoted investment portfolio value to be material.

<u>Holding</u>	<u>Market value</u>	<u>Percentage of portfolio</u>
	£	
Barclays Wealth Management	1,150,606	100%

12	Debtors	<u>2016</u>	<u>2015</u>
		£	£
	Trade debtors	2,114	1,658
	Prepayments and accrued income	8,575	9,913
	Gift aid tax	1,060	5,248
	Legacies	5,682	-
	Sales accruals	<u>-</u>	<u>1,620</u>
		<u>17,431</u>	<u>18,439</u>

13	Liabilities: Amounts falling due within one year	<u>2016</u>	<u>2015</u>
		£	£
	Accruals and deferred income	6,194	9,049
	Trade creditors	34,337	24,537
	Taxation and Social Security	4,794	4,460
	Credit Card	<u>465</u>	<u>763</u>
		<u>45,790</u>	<u>38,809</u>

14 **Pension Costs**

The charity operates a defined contribution scheme where the rate of contribution is specified in the rules, although additional contributions can be made to the scheme. The pension cost charged in the year was £14,664. At the Balance Sheet date £nil was outstanding to the pension scheme.

Notes to the Accounts - year ended 31 December 2016 continued

15 **Restricted Funds**

	Balance 1 January <u>2016</u> £	Movement in resources		Balance 31 December <u>2016</u> £
		<u>Incoming</u> £	<u>Outgoing</u> £	
The Bathing Room Fund	<u>21,716</u>	— -	— -	<u>21,716</u>
	<u>24,716</u>	— -	— -	<u>21,716</u>

The Bathing Room Fund was established during 1998 by way of a special appeal. The appeal was to construct a new building to house bathing facilities for those that need assistance.

16 **Analysis of Net Assets between Funds**

	Tangible fixed assets £	Investments £	Net current assets/ (liabilities) £	Total £
Restricted funds				
The Bathing Room Fund	<u>21,716</u>	— -	— -	<u>21,716</u>
	21,716	-	-	21,716
Unrestricted Funds	<u>629,783</u>	<u>1,297,758</u>	<u>3,620</u>	<u>1,931,161</u>
	<u>651,499</u>	<u>1,297,758</u>	<u>3,620</u>	<u>1,952,877</u>

17 **Directors Remuneration and Related Party Transactions**

Neither directors nor trustees received any remuneration or were reimbursed for any expenses during the year.

Costs of payroll administration totalling £1,416 were paid to Freedman, Frankl and Taylor, one of whose partners is a trustee of the charity. No other transactions occurred with Directors of the charity or related parties.

18 **Control**

In accordance with the Articles of Association of the charity, overall control is held by the Management Council (maximum 27 members). The Council appoints an Executive (“Honorary Officers”) who are responsible for the day to day running of the charity. The directors of the charity are members of the Management Council and are also part of the Executive.