COMPANY REGISTRATION NUMBER: 07438278
CHARITY REGISTRATION NUMBER: 1140756

Manchester Jewish School for Special Education

Company Limited by Guarantee

Unaudited Financial Statements

29 December 2025

LEVENSONS LTD
Chartered Certified Accountants
Rico House
George Street
Prestwich
M25 9WS

Manchester Jewish School for Special Education

Company Limited by Guarantee

Financial Statements

Year ended 29 December 2025

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Manchester Jewish School for Special Education

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 29 December 2025.

Reference and administrative details

Registered charity name	Manchester Jewish School for Special Education
Charity registration number	1140756
Company registration number	07438278
Principal office and registered office	158 Cromwell Road Salford M6 6DE
The trustees	
	G Glickman H Davies Mr B M First
Independent examiner	Yisroel Levenson FCCA CTA

Structure, governance and management

The company was incorporated on 12th November 2010. Manchester Jewish School for Special Education is a charitable company registered with the charity commission under registration number 1140756.

The charitable trust is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

Objectives and activities

The objects of the charity are to promote:

a) education for Jewish children with special needs,
b) the relief of poverty by the provision of such education at no or reduced costs to Jewish children in need.

The Trustees are aided in the day to day running of the trust’s activities by a committee of volunteers.

The committee’s responsibilities are divided between the actual provision of activities and fund raising.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

T'mimei Lev was established in Mar '97 as a charitable trust. The trust was incorporated on 14th November 2003 as T'mimei Lev. On 1st January 2012 the Manchester Jewish School for Special Education took over the activities of T'mimei Lev. Manchester Jewish School for Special Education will continue to provide for those children who because of their special educational needs are unable to attend mainstream Jewish schools.

We are now providing a day school, Sunday cheder, and out of school activities for more than 30 neshomos in a warm, secure Jewish environment.

We work closely with local health and education authorities and have the support of Rabbonim and lay leaders alike.

Each child has their own individual development plan devised by our professional and dedicated teachers and therapists. The quality of programmes and individual care for each child has been praised in glowing OFSTED reports following visits by government inspectors to school.

The success and growth is due in no small part to our dedicated teachers and staff, the backbone of our organisation. May Hashem bless them and repay the enormous debt of gratitude for what they have given to our special children.

Financial review

The charity reports a deficit of £89,471 (2024 - £6,071) for the year. The trustees are of the opinion that the balance on the reserves is sufficient to meet any future commitments under the terms of funding (see below). It is the policy of the charity to maintain unrestricted funds at a level which covers current commitments under the terms of their funding.

Since Covid and the cost-of-living crisis, Tmimei Lev faces ongoing financial difficulties that have put a strain on our ability to provide the level of care and education our students deserve.

As a result, we are left with a deficit of £89,471 this year which includes wages, PAYE and outstanding bills.

However, the trustees have taken steps to avoid this in future:

a) We are developing fund raising strategies using electronic communications such as mailshots, social media etc.

b) We have obtained funding for children that came to us without an education and health care plan (EHCP) and have someone employed full time working on this.

c) We have reduced our costs wherever possible.

d) We have taken on additional children with healthcare plans and expect further children to join the school. The additional costs are minimal, consequently we expect this to favourably impact on our income.

e) We have agreed extended credit with some of our main creditors.

Given the above the trustees expect the charity will be able to manage its cash flow and to continue its activities.

The trustees' annual report and the strategic report were approved on 30 June 2026 and signed on behalf of the board of trustees by:

G Glickman
Trustee

Manchester Jewish School for Special Education

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Manchester Jewish School for Special Education *(continued)*

Year ended 29 December 2025

I report to the trustees on my examination of the financial statements of Manchester Jewish School for Special Education ('the charity') for the year ended 29 December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Prestwich
Manchester M25 9WS

Manchester Jewish School for Special Education

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 29 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	681,372	12,598	693,970	657,227
Charitable activities	**6**	–	–	–	5,237
Investment income	**7**	5	–	5	–
Total income		681,377	12,598	693,975	662,464
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	1,000	–	1,000	5,308
Expenditure on charitable activities	**9,10**	769,848	12,598	782,446	663,227
Total expenditure		770,848	12,598	783,446	668,535
Net expenditure and net movement in funds		(89,471)	–	(89,471)	(6,071)
Reconciliation of funds					
Total funds brought forward		(123,617)	–	(123,617)	(117,546)
Total funds carried forward		(213,088)	–	(213,088)	(123,617)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these financial statements.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Statement of Financial Position

29 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**16**	28,727	39,973
Current assets			
Debtors	**17**	30,070	14,973
Cash at bank and in hand		148,511	18,356
		178,581	33,329
Creditors: amounts falling due within one year	**18**	(420,396)	(196,919)
Net current liabilities		(241,815)	(163,590)
Total assets less current liabilities		(213,088)	(123,617)
Net liabilities		(213,088)	(123,617)
Funds of the charity			
Unrestricted funds		(213,088)	(123,617)
Total charity funds	**20**	(213,088)	(123,617)

For the year ending 29 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2026, and are signed on behalf of the board by:

G Glickman
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Manchester Jewish School for Special Education

Company Limited by Guarantee

Statement of Cash Flows

Year ended 29 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(89,471)	(6,071)
Adjustments for:		
Depreciation of tangible fixed assets	15,201	5,100
Other interest receivable and similar income	(5)	–
Interest payable and similar charges	4,164	64
Accrued expenses	4,774	500
Changes in:		
Trade and other debtors	(15,097)	14,850
Trade and other creditors	218,703	(51,124)
Cash generated from operations	138,269	(36,681)
Interest paid	(4,164)	(64)
Interest received	5	–
Net cash from/(used in) operating activities	134,110	(36,745)
Cash flows from investing activities		
Purchase of tangible assets	(3,955)	(3,000)
Net cash used in investing activities	(3,955)	(3,000)
Net increase/(decrease) in cash and cash equivalents	130,155	(39,745)
Cash and cash equivalents at beginning of year	18,356	58,101
Cash and cash equivalents at end of year	148,511	18,356

The notes on pages 8 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 158 Cromwell Road, Salford, M6 6DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charity's financial performance during the year has been adversely affected by higher operating costs.

The trustees have prepared detailed forecasts covering the period more than twelve months from the date of approval of these financial statements. These forecasts indicate the charity's ability to continue operating based upon the increased income from additional children with EPCs which have been secured. Anticipated future profits from increased income is expected to generate significant surpluses. Based on this the trustees have reasonable expectation the Charity will be able to meet it liabilities as they fall due and will continue to operate as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and has no share capital. The members guarantee amount is up to £10 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	7,556	–	7,556
Voluntary contributions	1,761	–	1,761
Legacies			
Legacies	6,470	–	6,470
Grants			
Local authority grant	664,460	–	664,460
Grants receivable	1,125	12,598	13,723
	681,372	12,598	693,970

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	15,302	–	15,302
Voluntary contributions	–	–	–
Legacies			
Legacies	–	–	–
Grants			
Local authority grant	641,925	–	641,925
Grants receivable	–	–	–
	657,227	–	657,227

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fees income	–	–	5,237	5,237

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	5	5	–	–

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	1,000	1,000	5,308	5,308

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Direct charitable expenditure	727,567	12,598	740,165
Support costs	42,281	–	42,281
	769,848	12,598	782,446

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable expenditure	636,657	–	636,657
Support costs	26,570	–	26,570
	663,227	–	663,227

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Direct charitable expenditure	740,165	37,767	777,932	661,127
Governance costs	–	4,514	4,514	2,100
	740,165	42,281	782,446	663,227

11. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Premises	21,022	21,022	10,144
Communications and IT	2,476	2,476	2,452
General office	10,105	10,105	11,810
Finance costs	4,164	4,164	64
Governance costs	4,514	4,514	2,100
	42,281	42,281	26,570

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	15,201	5,100
Operating lease rentals	1,479	–

13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,514	2,100

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	569,039	478,954
Employer contributions to pension plans	20,466	13,910
	589,505	492,864

The average head count of employees during the year was 29 (2024: 36).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration, directly or indirectly out of the funds of the charity, was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them other than as stated below.

Mrs H Glickman wife of one of the directors of the company is employed and paid by the company. Her employment terms are on a commercial arms length basis.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 30 December 2024	6,500	65,811	72,311
Additions	–	3,955	3,955
At 29 December 2025	6,500	69,766	76,266
Depreciation			
At 30 December 2024	–	32,338	32,338
Charge for the year	–	15,201	15,201
At 29 December 2025	–	47,539	47,539
Carrying amount			
At 29 December 2025	6,500	22,227	28,727
At 29 December 2024	6,500	33,473	39,973

17. Debtors

	2025 £	2024 £
Other debtors	30,070	14,973

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	141,135	33,333
Accruals and deferred income	6,231	1,457
Social security and other taxes	273,030	162,129
	420,396	196,919

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,466 (2024: £13,910).

20. Analysis of charitable funds

Unrestricted funds

	At 30 December 2024 £	Income £	Expenditure £	**At 29 December 2025 £**
General funds	(123,617)	681,377	(770,848)	(213,088)

	At 30 December 2023 £	Income £	Expenditure £	At 29 December 2024 £
General funds	(117,546)	662,464	(668,535)	(123,617)

Restricted funds

	At 30 December 2024 £	Income £	Expenditure £	**At 29 December 2025 £**
Restricted funds	–	12,598	(12,598)	–

	At 30 December 2023 £	Income £	Expenditure £	At 29 December 2024 £
Restricted funds	–	–	–	–

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	28,727	28,727
Current assets	178,581	178,581
Creditors less than 1 year	(420,396)	(420,396)
Net liabilities	(213,088)	(213,088)

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	39,973	39,973
Current assets	33,329	33,329
Creditors less than 1 year	(196,919)	(196,919)
Net liabilities	(123,617)	(123,617)

22. Analysis of changes in net debt

	At 30 Dec 2024	Cash flows	**At 29 Dec 2025**
	£	£	**£**
Cash at bank and in hand	18,356	130,155	148,511