

Charity Number: 521228

Manchester Maccabi Community and Sports Club
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

Manchester Maccabi Community and Sports Club

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Manchester Maccabi Community and Sports Club REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Darryl Lee Suzanne Gellman Bernard Yaffe David Nadler Robert Levy (Appointed 19 June 2024)
Charity Number in England and Wales	521228
Principal Address	Brooklands Bury Old Road Prestwich Manchester M25 0EG
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	HSBC 1 The Quadrant Buxton Derbyshire SK17 6AW
Solicitors	BBS Law The Edge Clowes Street Salford M3 5NA

Manchester Maccabi Community and Sports Club

TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Manchester Maccabi Community and Sports Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

Mission, Objectives and Strategy

Objectives

To further or benefit, with a focus on the Jewish community the residents of Bury, Manchester, Salford and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary bodies and other organisations in a common effort to promote education, culture, social welfare and cohesion and physical and mental wellbeing through the provision and maintenance of a community centre for use of the residents and others.

Structure, Governance and Management

Structure

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 25 June 2001, as amended by a scheme dated 19 October 2021

Governance

There shall be a minimum of three Trustees. Trustees can be nominated by any member whose subscription is up to date.

The management of the club is vested in the Executive Committee. Members are elected annually, with existing members eligible for reappointment. The Executive Committee may also co-opt members as they consider necessary during the year.

Joint Trustee and Executive meetings are held, chaired by Chairman of Trustees, Bernard Yaffe.

- Executive Committee

Executive Committee

Kathryn Levy
Michael Sacks
Deborah Britstone
Andrew Saipe
Vikki Goldstein
Adam Jackson
Josh Silverstone

Review of Activities, Achievements and Performance

The true value of Manchester Maccabi lies in its spirit and inclusivity, bringing about shared experiences, strong bonds, and a sense of community amongst our youth, adults, family and friends. Our core values are driven by the passionate belief that we will always create a culture of mutual respect, understanding, equality and diversity within the community. We constantly strive to meet changing needs and expectations and will continue to do so in the future.

Each week over 1000 people now enjoy a growing number of facilities and activities on offer covering the full age spectrum of baby and toddler groups right up to over 60's. We host many activities on a weekly basis, including football, table tennis, self-defence, rounders, knitting, women's only exercise and mother/baby groups to name but a few. We also offer unique and specialist workshops such as flower arranging, photography, stitching and much more. With more people now being able to meet, make new friends and enjoy each other's company this illustrates what a vital asset Manchester Maccabi is in bringing more colour and purpose to people's lives every day. Whilst catering primarily to the Jewish community, Manchester Maccabi also opens its facilities to the public at large and has established wonderful relationships with Greater Manchester police, local schools and football clubs, local councils and local faith communities, all who use our facilities on a regular basis.

Manchester Maccabi Community and Sports Club TRUSTEES' REPORT

for the financial year ended 31 March 2025

The club continues to establish itself as a communal hub, offering vital social and sporting facilities to many people who might not have otherwise used them and on that basis, we truly believe we provide an invaluable service and benefit to those in our community, and beyond.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

From the Clubs perspective, this was a year of consolidation following all the refurbishment done on the fabric of the building together with a total re-organisation of the management of the facility and investment in new resources to support our new Chief Executive. The Board therefore feel extremely optimistic that with these major structural changes in place, Manchester Maccabi can now focus on driving its strategic objectives as a Sporting, Social and Cultural hub for local and broader community.

Our Total Income for 2025 came in at £316.3k as compared to £414.3k last year, a decrease of £98.0k or 24%. The main driver of this reduction was Donations and Legacies which were £96.6k vs £225.6k a reduction of £129.0k or 57% and this was entirely due to last year's Football Foundation award of £125k towards the replacement of our 3G artificial playing surface. On the positive side however was the increase in Club activities to £202.7k from £187.6k, an increase of £15.1k or 9% and the addition of £16.5k by way of rental income from letting some of our office space for the first time.

Total Expenditure of running the Club was £325.8k compared to £337.4k a reduction of £11.6k or 3%. On the positive side our total costs of running activities reduced by £34.9k due to the mix of activities held versus last year particularly driven by the absence of a Boxing event this year and similarly our governance costs reduced by £12.7k due to a reduction in Legal and Surveyors fees incurred last year on Club developments. These savings were offset however by an increase in running costs for the Brooklands site of £13.8k due to an increase in utility and insurance headwinds.

The net movement in funds for the year, being revenues less expenditure, was therefore -£13.5k, £89.3k down on 2024, being a function of the lower income and higher expenditure.

From a cash perspective, whilst the Club generated strong cashflow of £62.0k, further investment in fixed asset additions and working capital together with ongoing paying down of long-term debt, depleted our net cash balances by £5.3k.

	£
Net Movement In Funds For Year	(13,492)
Depreciation	75,510
Total Cash Generated	62,018
Increase in Working Capital	(30,384)
Fixed Asset Additions	(32,099)
Reduction of Long -Term Debt	(4,815)
Net Movement in Bank Balances	(5,280)
Opening Cash Balance	25,852
Closing Cash Balance	20,572
Reduction	(5,280)

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £1,864,973 (2024 - £1,899,969) and liabilities of £158,975 (2024 - £180,479). The net assets of the charity have decreased by £(13,492).

Principal Risks and Uncertainties

The major risks to which the charity is exposed have been reviewed and systems and procedures have now been put in place to manage these going forward. In particular, insurance cover is in place and our finances, both historical and forward looking, are under regular review at each monthly Executive meeting. Appropriate Disclosure and Barring Service (DBS) checks supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within Manchester Maccabi.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Manchester Maccabi Community and Sports Club TRUSTEES' REPORT

for the financial year ended 31 March 2025

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Manchester Maccabi Community and Sports Club subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 16/11/2025 and signed on its behalf by:



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

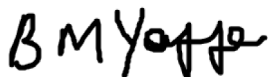
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 16/11/2025 and signed on its behalf by:



Bernard Yaffe
Trustee



David Nadler
Trustee

Manchester Maccabi Community and Sports Club

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MANCHESTER MACCABI COMMUNITY AND SPORTS CLUB

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



Steven Nixon BSc (Hons) FCCA

LANGERS MN LIMITED

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Date: 17 November 2025

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Manchester Maccabi Community and Sports Club

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	67,733	28,843	96,576	100,337	125,307	225,644
Charitable activities							
Community and Sports Club	3.2	202,741	-	202,741	187,591	-	187,591
Investments	3.3	17,006	-	17,006	1,053	-	1,053
Total income		287,480	28,843	316,323	288,981	125,307	414,288
Expenditure							
Raising funds	4.1	3,992	-	3,992	1,080	-	1,080
Charitable activities	4.2	316,685	9,138	325,823	329,950	7,415	337,365
Total Expenditure		320,677	9,138	329,815	331,030	7,415	338,445
Net income/(expenditure)		(33,197)	19,705	(13,492)	(42,049)	117,892	75,843
Transfers between funds		12,743	(12,743)	-	108,832	(108,832)	-
Net movement in funds for the financial year		(20,454)	6,962	(13,492)	66,783	9,060	75,843
Reconciliation of funds:							
Total funds beginning of the year	16	1,707,011	12,479	1,719,490	1,640,228	3,419	1,643,647
Total funds at the end of the year		1,686,557	19,441	1,705,998	1,707,011	12,479	1,719,490

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Manchester Maccabi Community and Sports Club

BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	9	<u>1,801,840</u>	<u>1,845,251</u>
Current Assets			
Stocks	10	1,000	1,000
Debtors	11	41,561	27,866
Cash at bank and in hand		<u>20,572</u>	<u>25,852</u>
		<u>63,133</u>	<u>54,718</u>
Creditors: Amounts falling due within one year	12	<u>(57,559)</u>	<u>(74,248)</u>
Net Current Assets/(Liabilities)		<u>5,574</u>	<u>(19,530)</u>
Total Assets less Current Liabilities		<u>1,807,414</u>	<u>1,825,721</u>
Creditors			
Amounts falling due after more than one year	13	<u>(101,416)</u>	<u>(106,231)</u>
Total Net Assets		<u>1,705,998</u>	<u>1,719,490</u>
Funds			
Restricted trust funds		19,441	12,479
General fund (unrestricted)		<u>1,686,557</u>	<u>1,707,011</u>
Total funds	16	<u>1,705,998</u>	<u>1,719,490</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 16/11/2025 and signed on its behalf by

B M Yaffe

Bernard Yaffe
Trustee

David Nadler

David Nadler
Trustee

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Manchester Maccabi Community and Sports Club is a charity incorporated in England. The registered office of the charity is Brooklands, Bury Old Road, Prestwich, Manchester, M25 0EG which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Synthetic Sports Pitches	-	10% Straight line

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations individually less than £1,000	7,402	-	7,402	12,683
Donations individually greater than £1,000	5,000	-	5,000	9,221
Entity donations individually less than £1,000	2,600	-	2,600	687
Entity donations individually greater than £1000	10,000	7,500	17,500	20,729
Revenue grants and donations from non public bodies	42,731	21,343	64,074	182,324
	<u>67,733</u>	<u>28,843</u>	<u>96,576</u>	<u>225,644</u>

The following prior year income was restricted; £125,307 of Revenue grants and donations from non public bodies.

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Community and Sports Club:				
Indoor & Outdoor activities	202,741	-	202,741	187,591

The following income is now disclosed within Charitable Activities - Indoor & Outdoor activities rather than Other Trading Activities; Bar & Bistro Takings; Vending machine income.

All prior year income was unrestricted.

3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Bank interest received	523	-	523	1,053
Office rent received	16,483	-	16,483	-
	<u>17,006</u>	<u>-</u>	<u>17,006</u>	<u>1,053</u>

All prior year income was unrestricted.

4. EXPENDITURE				2025	2024
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	£	£
Promotion & Fundraising	3,992	-	-	3,992	1,080

All prior year expenditure was unrestricted.

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Gross wages and salaries - charitable activities	71,225	-	-	71,225	67,256
Defined contribution pension costs - charitable activities	1,258	-	-	1,258	1,451
Other staff costs	3,405	-	-	3,405	130
Employers NI - charitable activities	130	-	-	130	-
Bar & Bistro stock purchased	-	-	-	-	888
Direct costs for indoor & outdoor activities	28,364	-	-	28,364	63,278
Costs of operating Brooklands facilities	130,065	-	-	130,065	116,304
Loan interest	9,761	-	-	9,761	10,075
Depreciation and amortisation	75,510	-	-	75,510	59,129
Governance Costs (Note 4.3)	3,845	2,260	-	6,105	18,854
	<u>323,563</u>	<u>2,260</u>	<u>-</u>	<u>325,823</u>	<u>337,365</u>

The following costs are now disclosed within Direct costs for indoor & outdoor activities rather than Bar & Bistro stock purchased.

The following costs were restricted; Direct costs for indoor & outdoor activities £8,178 (2024 £0); Costs of operating Brooklands facilities £960 (2024 £7,415).

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Independent examiner's fees	-	2,260	-	2,260	2,273
Other governance costs	3,845	-	-	3,845	16,581
	<u>3,845</u>	<u>2,260</u>	<u>-</u>	<u>6,105</u>	<u>18,854</u>

All prior year expenditure was unrestricted.

5. NET INCOME	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	75,510	59,129
Independent Examiner's remuneration:		
- independent examination services	2,260	2,153
- tax advisory services	-	120
	<u>77,770</u>	<u>61,402</u>

6. INVESTMENT AND OTHER INCOME	2025 £	2024 £
Rent receivable - other income	16,483	-
Bank interest	523	1,053
	<u>17,006</u>	<u>1,053</u>

7. INTEREST PAYABLE AND SIMILAR CHARGES	2025 £	2024 £
On bank loans and overdrafts	9,761	10,075
	<u>9,761</u>	<u>10,075</u>

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Caretaker	1	1
Manager	1	1
Marketing Manager	1	1
Reception	1	1
	<u>4</u>	<u>4</u>

The staff costs comprise:	2025 £	2024 £
Wages and salaries	71,225	67,256
Social security costs	130	-
Pension costs	1,258	1,451
	<u>72,613</u>	<u>68,707</u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

9. TANGIBLE FIXED ASSETS

	Long leasehold property £	Plant and machinery £	Fixtures, fittings and equipment £	Synthetic Sports Pitches £	Total £
Cost					
At 1 April 2024	2,372,206	69,368	145,163	136,803	2,723,540
Additions	22,585	-	4,806	4,708	32,099
At 31 March 2025	<u>2,394,791</u>	<u>69,368</u>	<u>149,969</u>	<u>141,511</u>	<u>2,755,639</u>
Depreciation					
At 1 April 2024	745,158	21,271	107,300	4,560	878,289
Charge for the financial year	47,803	7,215	6,537	13,955	75,510
At 31 March 2025	<u>792,961</u>	<u>28,486</u>	<u>113,837</u>	<u>18,515</u>	<u>953,799</u>
Net book value					
At 31 March 2025	<u>1,601,830</u>	<u>40,882</u>	<u>36,132</u>	<u>122,996</u>	<u>1,801,840</u>
At 31 March 2024	<u>1,627,048</u>	<u>48,097</u>	<u>37,863</u>	<u>132,243</u>	<u>1,845,251</u>
10. STOCKS				2025	2024
				£	£
Stock (non trading)				1,000	1,000
11. DEBTORS				2025	2024
				£	£
Trade debtors				12,195	12,140
Other debtors				8,699	7,195
Taxation and social security costs (Note 14)				2,686	2,179
Prepayments and accrued income				17,981	6,352
				<u>41,561</u>	<u>27,866</u>
12. CREDITORS				2025	2024
Amounts falling due within one year				£	£
Bank loan				4,806	4,115
Trade creditors				30,150	45,645
Taxation and social security costs (Note 14)				4,043	2,892
Other creditors				747	1,387
Accruals and deferred income:					
Pension accrual				-	288
Other accruals				17,813	19,921
				<u>57,559</u>	<u>74,248</u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. CREDITORS		2025	2024
Amounts falling due after more than one year		£	£
Bank loan		101,416	106,231
		<u> </u>	<u> </u>
Repayable in one year or less, or on demand (Note 12)		4,806	4,115
Repayable between two and five years		23,755	21,039
Repayable in five years or more		77,661	85,192
		<u> </u>	<u> </u>
		106,222	110,346
		<u> </u>	<u> </u>
14. TAXATION AND SOCIAL SECURITY		2025	2024
		£	£
Debtors:			
VAT		2,686	2,179
		<u> </u>	<u> </u>
Creditors:			
PAYE / NI		4,043	2,892
		<u> </u>	<u> </u>
15. RESERVES		2025	2024
		£	£
At the beginning of the year		1,719,490	1,643,647
(Deficit)/Surplus for the financial year		(13,492)	75,843
		<u> </u>	<u> </u>
At the end of the year		1,705,998	1,719,490
		<u> </u>	<u> </u>
16. FUNDS			
16.1 RECONCILIATION OF MOVEMENT IN FUNDS			
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2023	1,640,228	3,419	1,643,647
Movement during the financial year	66,783	9,060	75,843
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,707,011	12,479	1,719,490
Movement during the financial year	(20,454)	6,962	(13,492)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,686,557	19,441	1,705,998
	<u> </u>	<u> </u>	<u> </u>

Manchester Maccabi Community and Sports Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted funds					
Transport for Greater Manchester Cycle Stands	1,979	-	-	-	1,979
Asda Foundation	-	960	960	-	-
3G Pitch Maintenance Fund	-	7,743	-	(7,743)	-
National Lottery Community Fund	10,000	-	-	-	10,000
Sported Foundation Grant Fund	500	-	-	-	500
Hello Buddy	-	2,401	1,501	-	900
Community Connections (wellbeing and open day)	-	450	450	-	-
Community Bazaar	-	700	700	-	-
Duke of Edinburgh Youth Without Limits	-	9,089	3,027	-	6,062
Club Refurbishment	-	5,000	-	(5,000)	-
Disability Football	-	2,500	2,500	-	-
	<u>12,479</u>	<u>28,843</u>	<u>9,138</u>	<u>(12,743)</u>	<u>19,441</u>
Unrestricted funds					
Unrestricted General	1,707,011	287,480	320,677	12,743	1,686,557
Total funds	<u><u>1,719,490</u></u>	<u><u>316,323</u></u>	<u><u>329,815</u></u>	<u><u>-</u></u>	<u><u>1,705,998</u></u>

Unrestricted Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted Funds

Transport for Greater Manchester Cycle Stands

A grant from Transport for Greater Manchester for the provision of cycling equipment.

Asda Foundation

A grant towards the cost of living.

National Lottery Community Fund

A grant for project ID 20238771

Sported Foundation Grant Fund

A grant to assist with the provision of girls football to maintain and develop teams and sessions as a platform to attract and retain young female players to participate in playing football.

Hello Buddy

A grant to fund the Hello Buddy project.

Community Connections (well being and open day)

A grant to fund the Community Connections (well being and open day) project.

Community Bazaar

A grant to fund the Community Bazaar project.

Duke of Edinburgh Youth Without Limits

An award to fund the Duke Of Edinburgh Youth Without Limits Project.

Club Refurbishment

Donations towards the club refurbishment.

Disability Football

A grant to fund the provision of disability football.

Manchester Maccabi Community and Sports Club NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	19,441	-	-	19,441
Unrestricted general funds	1,801,840	43,692	(57,559)	(101,416)	1,686,557
	1,801,840	63,133	(57,559)	(101,416)	1,705,998

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.