

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

England & Wales · Charity number 1082137

Details

Status	Registered
Legal form	Charitable company
Company number	03952150
Registered	2000-08-23
Register	View on the Charity Commission register

Contact

Address Rosh Pinah School
Glengall Road
Edgware
HA8 8TE

Phone 02089588599

Email trust@rpps.org.uk

Website rpps.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION AND DEVELOPMENT OF PUPILS AT ROSE PINAH JEWISH PRIMARY SCHOOL AND PUPILS AT CONNECTED NURSERY SCHOOLS PROVIDED BY AND MAINTAINED BY THE CHARITY, WITH PARTICULAR REGARD TO THE ADVANCEMENT OF THE EDUCATION OF SUCH PUPILS IN THE JEWISH RELIGION AND THE JEWISH FAITH.

Activities: Education/Training Religious activities

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Area of benefit: BARNET
- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£565,656	£501,861	£416,938	0
2024-08-31	£551,731	£517,947	£353,143	0
2023-08-31	£488,054	£564,460	-	-
2022-08-31	£433,435	£405,479	-	-
2021-08-31	£521,443	£440,103	£367,811	0
2020-08-31	£539,797	£610,998	£286,471	0

Trustees

Name	Role	Appointed
BARBARA KAPLAN	Chair	
ADAM SIMBLE		
ALLAN PAUL MICHAEL MYERS		
NICHOLAS KRAMER		
Neil Daniel Boonin		2016-10-13
Sara Ruth Hunt		2021-04-21

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

England & Wales - Charity number 1082137

Accounts

Company registration number 03952150 (England and Wales)

Charity registration number 1082137 (England and Wales)

**ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N D Boonin B Kaplan S R Hunt N Kramer A Myers A Simble R S Somerston S Mordecai D A Menashy	(Appointed 12 June 2025) (Appointed 12 June 2025) (Appointed 12 June 2025)
Country of incorporation	United Kingdom (England and Wales)	03952150
Charity registration	England and Wales	1082137
Registered office	Glengall Road Edgware Middlesex HA8 8TE	
Independent examiner	Jeffrey Zinkin FCA F M C B Chartered Accountants Hathaway House Popes Drive Finchley London N3 1QF	
Bankers	HSBC Bank PLC 101 - 103 Station Road Edgware Middlesex HA8 7JJ Royal Bank of Scotland PLC 19 - 21 Clarendon Road Watford Hertfordshire WD1 1HD National Westminster PLC 72 - 74 High Street Watford Hertfordshire WD17 2GZ	

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

CONTENTS

	Page
Trustee's report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Notes to the financial statements	7 - 14

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who are also the directors of the Charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This report also represents the directors' report as required by S417 of the Companies Act 2006.

Objectives and activities

The objects of the Charity are to advance the education and development of pupils at Rosh Pinah Jewish Primary School with particular regard to the advancement of the education of such pupils in the Jewish religion and Jewish faith.

Rosh Pinah is a United Synagogue Jewish Day School. The religious character of the School is that of Modern Orthodox Judaism. It is a voluntary aided school with pupils from a wide range of religious and socio-economic backgrounds. They are an inclusive school, catering to the needs of all pupils. Jewish Education underpins all that is taught. The school imbues pupils with a love of Jewish life, study skills which enhance all their learning, respect for others and a love of Israel. The school has specialist teachers and teaching assistants for Jewish studies and timetables dedicated lessons for this. There is a broad Jewish studies curriculum covering text based Torah study, weekly Torah portion lessons, general knowledge and Hebrew Reading. The school has daily prayers, regular religious assemblies and celebrations of festivals to which parents and members of the wider community are invited.

Public benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects for the advancement of education and development of pupils at Rosh Pinah Jewish Primary School, with particular focus on the Jewish religion and faith.

Activities

The Charity raises funds and receives contributions by way of subscriptions and donations. The trustees are empowered to act as they see best for the furtherance of the Charity's objects.

Strategic report

The strategy under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

The Trustees consider that the achievements of the principal objects have been met and continue to support improvement in performance and overall standards.

Financial review

The trustees consider that the reserves are sufficient to support the maintenance of current resources.

Reserves policy

The reserves are set out in the Balance Sheet and accompanying notes. The Trustees regularly review the level of cash reserves maintained. In addition, the Trust holds funds for restricted purposes in separately designated funds as shown in note 15. The accounts for the period are set out in the attached documents. The statement of Financial Activities is set out on page 4 and shows a net surplus movement in total funds of £63,795 (2024: £33,784 surplus) and our funds stand at £416,938 (2024: £353,143) in total. The restricted funds are shown in note 13. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Investment policy

Under the Memorandum & Articles of Association, the charity has the power to make any investment which the Trustees see fit. Aside from retaining sufficient funds to meet the reserves policy, there are some funds for longer term investments. The Trustees have therefore decided to place the amounts available in interest bearing accounts with their bankers. The returns are considered acceptable bearing in mind current interest rate levels and practical alternatives.

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

The Trustees will maintain and support the existing principal objects of the Trust.

Structure, governance and management

Rosh Pinah Jewish Primary School Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st March 2000 amended by special resolution dated 28th May 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N D Boonin

B Kaplan

S R Hunt

N Kramer

A Myers

A Simble

R S Somerston

(Appointed 12 June 2025)

S Mordecai

(Appointed 12 June 2025)

D A Menashy

(Appointed 12 June 2025)

Recruitment and appointment of trustees

Trustees are appointed each year at the Annual General Meeting of the company and the first meeting of the Board is called shortly thereafter at which Trustees receive specific responsibilities and appropriate induction and training. The Board meets at least once per school term to discuss the furtherance of the Charity's objects.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Qualifying third party indemnity provisions

The company has taken out third party indemnity insurance on behalf of its directors.

The trustee's report, including the strategic report, was approved by the Board of Trustees.

R S Somerston

D A Menashy

18 May 2026

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

I report to the trustees on my examination of the financial statements of Rosh Pinah Jewish Primary School Trust (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Jeffrey Zinkin FCA

F M C B Chartered Accountants
Hathaway House
Popes Drive
Finchley
London
N3 1QF
19 May 2026

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	512,633	47,776	560,409	435,720	110,644	546,364
Investments	4	5,057	190	5,247	5,059	308	5,367
Total income		517,690	47,966	565,656	440,779	110,952	551,731
Expenditure on:							
<u>Charitable activities</u>							
Charitable activities	5	455,942	45,919	501,861	385,051	132,896	517,947
Total expenditure		455,942	45,919	501,861	385,051	132,896	517,947
Net income		61,748	2,047	63,795	55,728	(21,944)	33,784
Transfers between funds		(3,309)	3,309	-	(4,511)	4,511	-
Net movement in funds	7	58,439	5,356	63,795	51,217	(17,433)	33,784
Reconciliation of funds:							
Fund balances at 1 September 2024		199,168	153,975	353,143	147,951	171,408	319,359
Fund balances at 31 August 2025		257,607	159,331	416,938	199,168	153,975	353,143

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

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	14,470		20,293	
Cash at bank and in hand		537,100		441,228	
		<u>551,570</u>		<u>461,521</u>	
Creditors: amounts falling due within one year	12	(134,632)		(108,378)	
Net current assets			416,938		353,143
Net assets excluding pension liability			<u>416,938</u>		<u>353,143</u>
The funds of the charity					
Restricted income funds	13	159,331		153,975	
Unrestricted funds		257,607		199,168	
		<u>416,938</u>		<u>353,143</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 18 May 2026

R S Somerston

D A Menashy

Company registration number 03952150 (England and Wales)

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	17		90,625		(47,534)
Investing activities					
Investment income received		5,247		5,367	
Net cash generated from investing activities			5,247		5,367
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			95,872		(42,167)
Cash and cash equivalents at beginning of year			441,228		483,395
Cash and cash equivalents at end of year			537,100		441,228

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Rosh Pinah Jewish Primary School Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Glengall Road, Edgware, Middlesex, HA8 8TE.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	250	-	250	2,100	-	2,100
Grants	82,749	47,776	130,525	82,432	110,644	193,076
Membership fees	429,634	-	429,634	351,188	-	351,188
	<u>512,633</u>	<u>47,776</u>	<u>560,409</u>	<u>435,720</u>	<u>110,644</u>	<u>546,364</u>

4 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	<u>5,057</u>	<u>190</u>	<u>5,247</u>	<u>5,059</u>	<u>308</u>	<u>5,367</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	70,367	209,707
Professional and educational resources	235,772	34,794
Premises costs	110,025	92,409
Building refurbishments	34,247	132,889
Caretaker Building Repairs	-	1,299
Bank charges	2,446	1,500
Legal & Professional	11,666	1,500
	<u>464,523</u>	<u>474,098</u>
Share of support and governance costs (see note 6)		
Support	33,679	40,916
Governance	3,659	2,933
	<u>501,861</u>	<u>517,947</u>
Analysis by fund		
Unrestricted funds	455,942	385,051
Restricted funds	45,919	132,896
	<u>501,861</u>	<u>517,947</u>

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	30,722	37,889
Office Administration	2,957	3,027
Governance costs	3,659	2,933
	<u>37,338</u>	<u>43,849</u>
Analysed between:		
Charitable activities	<u>37,338</u>	<u>43,849</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,850	2,850
	<u>2,850</u>	<u>2,850</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

Employment costs

	2025 £	2024 £
Wages and salaries	101,089	247,596

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	5,965	9,567
Prepayments and accrued income	8,505	10,726
	<u>14,470</u>	<u>20,293</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	37,259	76,932
Other creditors	-	1,000
Accruals and deferred income	97,373	30,446
	<u>134,632</u>	<u>108,378</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	Transfers (Trust 10% contribution)	At 31 August 2025
	£	£	£	£	£
	-	-	-	-	-
School Capital Allocation- SCA (LCVAP)	107,415	38,883	(34,253)	3,309	115,354
Devolved Formula Capital - DFC	46,560	9,083	(11,666)	-	43,977
	<u>153,975</u>	<u>47,966</u>	<u>(45,919)</u>	<u>3,309</u>	<u>159,331</u>

Previous year:

	At 1 September 2023	Incoming resources	Resources expended	Transfers (Trust 10% contribution)	At 31 August 2024
	£	£	£	£	£
School Capital Allocation- SCA (LCVAP)	117,803	100,126	(114,065)	3,551	107,415
Devolved Formula Capital - DFC	53,605	10,826	(18,831)	960	46,560
	<u>171,408</u>	<u>110,952</u>	<u>(132,896)</u>	<u>4,511</u>	<u>153,975</u>

Restricted income funds (DFC and School Building Allocation- LC VAP) relate to funding by Department of Education for specific projects (including a 10% contribution by the Trust), any known future expected capital commitments and a working capital buffer.

When expenditure takes place out of restricted income funds in line with the original grant, the expenditure is then reclassified by way of transfer between funds.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	199,168	517,690	(455,942)	(3,309)	257,607
	<u>199,168</u>	<u>517,690</u>	<u>(455,942)</u>	<u>(3,309)</u>	<u>257,607</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	147,951	440,779	(385,051)	(4,511)	199,168

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	257,607	159,331	416,938
	257,607	159,331	416,938
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	199,168	153,975	353,143
	199,168	153,975	353,143

16 Related party transactions

Included in creditors are amounts due to Rosh Pinah Primary School which was nil (2024: £27,669). Included in expenditure is £388,330 (2024: £372,851) invoiced by Rosh Pinah Primary School to the Trust.

17 Cash generated from operations	2025 £	2024 £
Surplus for the year	63,795	33,783
Adjustments for:		
Investment income recognised in statement of financial activities	(5,247)	(5,367)
Movements in working capital:		
Decrease in debtors	5,823	30,155
Increase/(decrease) in creditors	26,254	(161,516)
Cash generated from/(absorbed by) operations	90,625	(102,945)

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

18 Analysis of changes in net funds

The charity had no material debt during the year.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

England & Wales - Charity number 1082137

Accounts

Charity registration number 1082137 (England and Wales)

Company registration number 03952150

**ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N D Boonin B Kaplan S R Hunt N Kramer A Myers A Simble
Charity number (England and Wales)	1082137
Company number	03952150
Registered office	Glengall Road Edgware Middlesex HA8 8TE
Independent examiner	Jeffrey Zinkin FCA F M C B Chartered Accountants Hathaway House Popes Drive Finchley London N3 1QF
Bankers	HSBC Bank PLC 101 - 103 Station Road Edgware Middlesex HA8 7JJ Royal Bank of Scotland PLC 19 - 21 Clarendon Road Watford Hertfordshire WD1 1HD National Westminster PLC 72 - 74 High Street Watford Hertfordshire WD17 2GZ

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

CONTENTS

	Page
Trustee's report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Notes to the financial statements	7 - 14

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The trustees who are also the directors of the Charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This report also represents the directors' report as required by S417 of the Companies Act 2006.

Objectives and activities

The objects of the Charity are to advance the education and development of pupils at Rosh Pinah Jewish Primary School with particular regard to the advancement of the education of such pupils in the Jewish religion and Jewish faith.

Rosh Pinah is a United Synagogue Jewish Day School. The religious character of the School is that of Modern Orthodox Judaism. It is a voluntary aided school with pupils from a wide range of religious and socio-economic backgrounds. They are an inclusive school, catering to the needs of all pupils. Jewish Education underpins all that is taught. The school imbues pupils with a love of Jewish life, study skills which enhance all their learning, respect for others and a love of Israel. The school has specialist teachers and teaching assistants for Jewish studies and timetables dedicated lessons for this. There is a broad Jewish studies curriculum covering text based Torah study, weekly Torah portion lessons, general knowledge and Hebrew Reading. The school has daily prayers, regular religious assemblies and celebrations of festivals to which parents and members of the wider community are invited.

Public benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects for the advancement of education and development of pupils at Rosh Pinah Jewish Primary School, with particular focus on the Jewish religion and faith.

Activities

The Charity raises funds and receives contributions by way of subscriptions and donations. The trustees are empowered to act as they see best for the furtherance of the Charity's objects.

Strategic report

The strategy under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

The Trustees consider that the achievements of the principal objects have been met and continue to support improvement in performance and overall standards.

Financial review

The trustees consider that the reserves are sufficient to support the maintenance of current resources.

Reserves policy

The reserves are set out in the Balance Sheet and accompanying notes. The Trustees regularly review the level of cash reserves maintained. In addition, the Trust holds funds for restricted purposes in separately designated funds as shown in note 17. The accounts for the period are set out in the attached documents. The statement of Financial Activities is set out on page 5 and shows a net surplus movement in total funds of £33,784 (2023 (£76,406) deficit) and our funds stand at £353,143 (2023: £319,359) in total. The restricted funds are shown in note 15. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Investment policy

Under the Memorandum & Articles of Association, the charity has the power to make any investment which the Trustees see fit. Aside from retaining sufficient funds to meet the reserves policy, there are some funds for longer term investments. The Trustees have therefore decided to place the amounts available in interest bearing accounts with their bankers. The returns are considered acceptable bearing in mind current interest rate levels and practical alternatives.

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

The Trustees will maintain and support the existing principal objects of the Trust.

Structure, governance and management

Rosh Pinah Jewish Primary School Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st March 2000 amended by special resolution dated 28th May 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N D Boonin
B Kaplan
S R Hunt
N Kramer
A Myers
A Simble

Recruitment and appointment of trustees


Trustees are appointed each year at the Annual General Meeting of the company and the first meeting of the Board is called shortly thereafter at which Trustees receive specific responsibilities and appropriate induction and training. The Board meets at least once per school term to discuss the furtherance of the Charity's objects.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Qualifying third party indemnity provisions

The company has taken out third party indemnity insurance on behalf of its directors.

The trustee's report, including the strategic report, was approved by the Board of Trustees.


.....
B Kaplan


.....
A Myers

Date: 28 May 2025

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

I report to the trustees on my examination of the financial statements of Rosh Pinah Jewish Primary School Trust (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Jeffrey Zinkin FCA

F M C B Chartered Accountants
Hathaway House
Popes Drive
Finchley
London
N3 1QF
Date:

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	435,720	110,644	546,364	375,134	79,452	454,586
Investments	4	5,059	308	5,367	3,033	315	3,348
Other income	5	-	-	-	-	30,120	30,120
Total income		<u>440,779</u>	<u>110,952</u>	<u>551,731</u>	<u>378,167</u>	<u>109,887</u>	<u>488,054</u>
Expenditure on:							
<u>Raising funds</u>							
Other resources expended	6	-	-	-	-	30,120	30,120
<u>Charitable activities</u>							
Charitable activities	7	385,051	132,896	517,947	425,409	108,931	534,340
Total expenditure		<u>385,051</u>	<u>132,896</u>	<u>517,947</u>	<u>425,409</u>	<u>139,051</u>	<u>564,460</u>
Net income/(expenditure)		55,728	(21,944)	33,784	(47,242)	(29,164)	(76,406)
Transfers between funds		(4,511)	4,511	-	(16,249)	16,249	-
Net movement in funds	9	51,217	(17,433)	33,784	(63,491)	(12,915)	(76,406)
Reconciliation of funds:							
Fund balances at 1 September 2023		147,951	171,408	319,359	211,442	184,323	395,765
Fund balances at 31 August 2024		<u>199,168</u>	<u>153,975</u>	<u>353,143</u>	<u>147,951</u>	<u>171,408</u>	<u>319,359</u>

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

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	20,293		21,463	
Cash at bank and in hand		441,228		483,395	
		<u>461,521</u>		<u>504,858</u>	
Creditors: amounts falling due within one year	14	(108,378)		(185,499)	
Net current assets			353,143		319,359
Net assets excluding pension liability			<u>353,143</u>		<u>319,359</u>
The funds of the charity					
Restricted income funds	15	153,975		171,408	
Unrestricted funds		199,168		147,951	
		<u>353,143</u>		<u>319,359</u>	


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.


The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 28 May 2025


.....
B Kaplan


.....
A Myers

Company registration number 03952150 (England and Wales)

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(47,534)		35,581
Investing activities					
Investment income received		5,367		3,348	
Net cash generated from investing activities			5,367		3,348
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(42,167)		38,928
Cash and cash equivalents at beginning of year			483,395		444,467
Cash and cash equivalents at end of year			441,228		483,395

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Rosh Pinah Jewish Primary School Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Glengall Road, Edgware, Middlesex, HA8 8TE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,100	-	2,100	3,108	-	3,108
Grants	82,432	110,644	193,076	71,511	79,452	150,963
Membership fees	351,188	-	351,188	300,515	-	300,515
	<u>435,720</u>	<u>110,644</u>	<u>546,364</u>	<u>375,134</u>	<u>79,452</u>	<u>454,586</u>

4 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	5,059	308	5,367	3,033	315	3,348
	<u>5,059</u>	<u>308</u>	<u>5,367</u>	<u>3,033</u>	<u>315</u>	<u>3,348</u>

5 Other income

	Restricted funds 2024 £	Restricted funds 2023 £
Rosh Pinah Funday receipts	-	30,120
	<u>-</u>	<u>30,120</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Rosh Pinah Funday payable	-	30,120
	<u> </u>	<u> </u>

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	209,707	228,541
Professional and educational resources	34,794	108,742
Premises costs	92,409	44,041
Building refurbishments	132,889	93,371
Caretaker Building Repairs	-	15,550
Bank charges	1,500	1,274
Legal & Professional	1,500	-
Medical Supplies	1,299	-
	<u>474,098</u>	<u>491,519</u>
Share of support and governance costs (see note 8)		
Support	40,916	40,392
Governance	2,933	2,429
	<u>517,947</u>	<u>534,340</u>
Analysis by fund		
Unrestricted funds	385,051	425,409
Restricted funds	132,896	108,931
	<u>517,947</u>	<u>534,340</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	37,889	37,567
Office Administration	3,027	2,825
Governance costs	2,933	2,429
	<u>43,849</u>	<u>42,821</u>
Analysed between:		
Charitable activities	<u>43,849</u>	<u>42,821</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>2,850</u>	<u>2,340</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

Employment costs

	2024 £	2023 £
Wages and salaries	<u>247,596</u>	<u>266,108</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	9,567	10,004
Prepayments and accrued income	10,726	11,459
	<u>20,293</u>	<u>21,463</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	76,932	135,697
Other creditors	1,000	6,884
Accruals and deferred income	30,446	42,918
	<u>108,378</u>	<u>185,499</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers (Trust 10% contribution)	At 31 August 2024
	£	£	£	£	£
School Capital Allocation- SCA (LCVAP)	117,803	100,126	(114,065)	3,551	107,415
Devolved Formula Capital - DFC	53,605	10,826	(18,831)	960	46,560
	<u>171,408</u>	<u>110,952</u>	<u>(132,896)</u>	<u>4,511</u>	<u>153,975</u>
Previous year:					
	At 1 September 2022	Incoming resources	Resources expended	Transfers (Trust 10% contribution)	At 31 August 2023
	£	£	£	£	£
School Capital Allocation- SCA (LCVAP)	140,255	51,660	(87,273)	13,161	117,803
Devolved Formula Capital - DFC	44,068	28,107	(21,658)	3,088	53,605
Rosh Pinah Funday	-	30,120	(30,120)	-	-
	<u>184,323</u>	<u>109,887</u>	<u>(139,051)</u>	<u>16,249</u>	<u>171,408</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 Restricted funds

(Continued)

Restricted income funds (DFC and School Building Allocation- LC VAP) relate to funding by Department of Education for specific projects (including a 10% contribution by the Trust), any known future expected capital commitments and a working capital buffer.

When expenditure takes place out of restricted income funds in line with the original grant, the expenditure is then reclassified by way of transfer between funds.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	147,951	440,779	(385,051)	(4,511)	199,168
	<u>147,951</u>	<u>440,779</u>	<u>(385,051)</u>	<u>(4,511)</u>	<u>199,168</u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	211,442	378,167	(425,409)	(16,249)	147,951
	<u>211,442</u>	<u>378,167</u>	<u>(425,409)</u>	<u>(16,249)</u>	<u>147,951</u>

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Current assets/(liabilities)	199,168	153,975	353,143
	<u>199,168</u>	<u>153,975</u>	<u>353,143</u>
	<u>199,168</u>	<u>153,975</u>	<u>353,143</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 August 2023:			
Current assets/(liabilities)	147,951	171,408	319,359
	<u>147,951</u>	<u>171,408</u>	<u>319,359</u>
	<u>147,951</u>	<u>171,408</u>	<u>319,359</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

18 Related party transactions

Included in creditors are amounts due to Rosh Pinah Primary School of £27,669 (2023: £128,917). Included in expenditure is £372,851 (2023: £392,193) invoiced by Rosh Pinah Primary School to the Trust.

19 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	33,784	(76,407)
Adjustments for:		
Investment income recognised in statement of financial activities	(5,367)	(3,348)
Movements in working capital:		
Decrease in debtors	1,170	24,638
(Decrease)/increase in creditors	(77,121)	35,287
	<u> </u>	<u> </u>
Cash absorbed by operations	(47,534)	(19,830)
	<u> </u>	<u> </u>

20 Analysis of changes in net funds

The charity had no material debt during the year.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

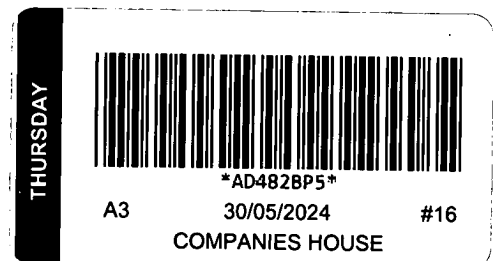
England & Wales - Charity number 1082137

Accounts

Charity registration number 1082137

Company registration number 03952150 (England and Wales)

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023



ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N D Boonin B Kaplan S R Hunt N Kramer A Myers A Simble
Charity number	1082137
Company number	03952150
Registered office	Glengall Road Edgware Middlesex HA8 8TE
Independent examiner	Jeffrey Zinkin FCA F M C B Chartered Accountants Hathaway House Popes Drive Finchley London N3 1QF
Bankers	HSBC Bank PLC 101 - 103 Station Road Edgware Middlesex HA8 7JJ Royal Bank of Scotland PLC 19 - 21 Clarendon Road Watford Hertfordshire WD1 1HD National Westminster PLC 72 - 74 High Street Watford Hertfordshire WD17 2GZ

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

CONTENTS

	Page
Trustee's report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Statement of cash flows	7
Notes to the financial statements	8 - 15

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also the directors of the Charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This report also represents the directors' report as required by S417 of the Companies Act 2006.

Objectives and activities

The objects of the Charity are to advance the education and development of pupils at Rosh Pinah Jewish Primary School with particular regard to the advancement of the education of such pupils in the Jewish religion and Jewish faith.

Rosh Pinah is a Scopus Jewish Day School. The religious character of the School is that of Modern Orthodox Judaism which is a voluntary aided school with pupils from a wide range of religious and socio-economic backgrounds. They are an inclusive school, catering to the needs of all pupils. Jewish Education underpins all that is taught. The school imbues pupils with a love of Jewish life, study skills which enhance all their learning, respect for others and a love of Israel. The school has specialist teachers and teaching assistants for Jewish studies and the Hebrew language, and timetables dedicated lessons to these subjects. There is a broad Jewish studies curriculum covering text based Torah study, weekly Torah portion lessons, general knowledge, Hebrew Reading and a modern Hebrew language programme. The school has daily prayers, regular religious assemblies and celebrations of festivals to which parents and members of the wider community are invited.

Public benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects for the advancement of education and development of pupils at Rosh Pinah Jewish Primary School, with particular focus on the Jewish religion and faith.

Activities

The Charity raises funds and receives contributions by way of subscriptions and donations. The trustees are empowered to act as they see best for the furtherance of the Charity's objects.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

The Trustees consider that the achievements of the principal objects have been met and continue to support improvement in performance and overall standards.

Financial review

The trustees consider that the reserves are sufficient to support the maintenance of current resources.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Reserves policy

The reserves are set out in the Balance Sheet and accompanying notes. The Trustees regularly review the level of cash reserves maintained. In addition, the Trust holds funds for restricted purposes in separately designated funds as shown in note 17. The accounts for the period are set out in the attached documents. The statement of Financial Activities is set out on page 8 and shows a net deficit movement in total funds of (£76,405) (2022:£27,956 surplus) and our funds stand at £319,360 (2022: £395,767) in total. The restricted funds are shown in note 15. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

Under the Memorandum & Articles of Association, the charity has the power to make any investment which the Trustees see fit. Aside from retaining sufficient funds to meet the reserves policy, there are some funds for longer term investments. The Trustees have therefore decided to place the amounts available in interest bearing accounts with their bankers. The returns are considered acceptable bearing in mind current interest rate levels and practical alternatives.

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

The Trustees will maintain and support the existing principal objects of the Trust.

Structure, governance and management

Rosh Pinah Jewish Primary School Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st March 2000 amended by special resolution dated 28th May 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N D Boonin
B Kaplan
S R Hunt
N Kramer
A Myers
A Simble

Recruitment and appointment of trustees

Trustees are appointed each year at the Annual General Meeting of the company and the first meeting of the Board is called shortly thereafter at which Trustees receive specific responsibilities and appropriate induction and training. The Board meets at least once per school term to discuss the furtherance of the Charity's objects.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Qualifying third party indemnity provisions

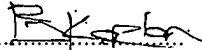
The company has taken out third party indemnity insurance on behalf of its directors.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustee's report, including the strategic report, was approved by the Board of Trustees.



B Kaplan



A Myers

Date: 29 May 2024

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

I report to the trustees on my examination of the financial statements of Rosh Pinah Jewish Primary School Trust (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 UK, 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 that in any material respect:

- 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 financial statements to be reached.

Jeffrey Zinkin FCA

F M C B Chartered Accountants
Hathaway House
Popes Drive
Finchley
London
N3 1QF

Dated: 29 May 2024

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	375,134	79,452	454,586	394,658	37,456	432,114
Investments	4	3,033	315	3,348	159	10	169
Other income	5	-	30,120	30,120	-	1,152	1,152
Total income		378,167	109,887	488,054	394,817	38,618	433,435
Expenditure on:							
<u>Raising funds</u>							
Other resources expended	6	-	30,120	30,120	-	1,152	1,152
<u>Charitable activities</u>							
Charitable activities	7	425,409	108,931	534,340	365,207	39,119	404,326
Total expenditure		425,409	139,051	564,460	365,207	40,271	405,478
Net income/(expenditure)		(47,242)	(29,164)	(76,406)	29,610	(1,653)	27,957
Transfers between funds		(16,249)	16,249	-	(4,993)	4,993	-
Net movement in funds	9	(63,491)	(12,915)	(76,406)	24,617	3,340	27,957
Reconciliation of funds:							
Fund balances at 1 September 2022		211,442	184,323	395,765	186,826	180,983	367,809
Fund balances at 31 August 2023		147,951	171,408	319,359	211,443	184,323	395,766

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

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Debtors	13	21,463		17,116	
Cash at bank and in hand		483,395		444,467	
		<u>504,858</u>		<u>461,583</u>	
Creditors: amounts falling due within one year	14	(185,499)		(65,817)	
Net current assets			<u>319,359</u>		<u>395,766</u>
Net assets excluding pension liability			<u>319,359</u>		<u>395,766</u>
The funds of the charity					
Restricted income funds	15		171,408		184,323
Unrestricted funds			147,951		211,443
			<u>319,359</u>		<u>395,766</u>

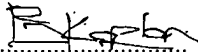
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.


The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 29 May 2024


B Kaplan


A Myers

Company registration number 03952150 (England and Wales)

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	19		35,581		76,489
Investing activities					
Investment income received		3,348		169	
Net cash generated from investing activities			3,348		169
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			38,929		76,658
Cash and cash equivalents at beginning of year			444,467		367,809
Cash and cash equivalents at end of year			483,395		444,467

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Rosh Pinah Jewish Primary School Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Glengall Road, Edgware, Middlesex, HA8 8TE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	3,108	-	3,108	3,092	-	3,092
Grants	71,511	79,452	150,963	69,060	37,456	106,516
Contributions	300,515	-	300,515	322,506	-	322,506
	<u>375,134</u>	<u>79,452</u>	<u>454,586</u>	<u>394,658</u>	<u>37,456</u>	<u>432,114</u>

4 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	3,033	315	3,348	159	10	169
	<u>3,033</u>	<u>315</u>	<u>3,348</u>	<u>159</u>	<u>10</u>	<u>169</u>

5 Other income

	Restricted funds 2023 £	Restricted funds 2022 £
Rosh Pinah Funday receipts	<u>30,120</u>	<u>1,152</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

6 Expenditure on raising funds

	Restricted funds 2023 £	Restricted funds 2022 £
Fundraising and publicity		
Rosh Pinah Funday payable	30,120	1,152
	<u>30,120</u>	<u>1,152</u>

7 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Staff costs	228,541	185,214
Professional and educational resources	108,742	84,935
Premises costs	44,041	35,089
Building refurbishments	93,371	39,077
Caretaker Building Repairs	15,550	-
Bank charges	1,274	1,517
	<u>491,519</u>	<u>345,832</u>
Share of support and governance costs (see note 8)		
Support	40,392	50,973
Governance	2,429	7,521
	<u>54,821</u>	<u>58,494</u>
	<u>534,340</u>	<u>404,326</u>
Analysis by fund		
Unrestricted funds	425,409	365,207
Restricted funds	108,931	39,119
	<u>534,340</u>	<u>404,326</u>

8 Support costs allocated to activities

	2023 £	2022 £
Staff costs	37,567	48,346
Office Administration	2,825	2,627
Governance costs	2,429	7,521
	<u>42,821</u>	<u>58,494</u>
Analysed between:		
Charitable activities	<u>42,821</u>	<u>58,494</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

9	Net movement in funds	2023	2022
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,340	7,500
	<u> </u>	<u> </u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	266,108	233,560
	<u> </u>	<u> </u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	10,004	6,343
Prepayments and accrued income	11,459	10,773
	<u> </u>	<u> </u>
	<u>21,463</u>	<u>17,116</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	135,697	25,435
Other creditors	6,884	5,145
Accruals and deferred income	42,918	35,237
	<u>185,499</u>	<u>65,817</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022	Incoming resources	Resources expended	Transfers (Trust 10% contribution)	At 31 August 2023
	£	£	£	£	£
School Capital Allocation- SCA (LCVAP)	140,255	51,660	(87,273)	13,161	117,803
Devolved Formula Capital - DFC	44,068	28,107	(21,658)	3,088	53,605
Rosh Pinah Funday	-	30,120	(30,120)	-	-
	<u>184,323</u>	<u>109,887</u>	<u>(139,051)</u>	<u>16,249</u>	<u>171,408</u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	Transfers (Trust 10% contribution)	At 31 August 2022
	£	£	£	£	£
	<u>180,983</u>	<u>38,618</u>	<u>(40,271)</u>	<u>4,993</u>	<u>184,323</u>

Restricted income funds (DFC and School Building Allocation- LC VAP) relate to funding by Department of Education for specific projects (including a 10% contribution by the Trust), any known future expected capital commitments and a working capital buffer.

When expenditure takes place out of restricted income funds in line with the original grant, the expenditure is then reclassified by way of transfer between funds.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
General funds	211,442	378,167	(425,409)	(16,249)	147,951
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2022 £
General funds	186,826	394,817	(365,207)	(4,993)	211,443

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Current assets/(liabilities)	147,951	171,408	319,359
	<u>147,951</u>	<u>171,408</u>	<u>319,359</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 August 2022:			
Current assets/(liabilities)	211,443	184,323	395,766
	<u>211,443</u>	<u>184,323</u>	<u>395,766</u>

18 Related party transactions

Included in creditors are amounts due to Rosh Pinah Primary School of £128,917 (2022: £48,670). Included in expenditure is £392,193 (2022: £320,472) invoiced by Rosh Pinah Primary School to the Trust.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

19 Cash generated from operations	2023 £	2022 £
(Deficit)/surplus for the year	(76,406)	27,956
Adjustments for:		
Investment income recognised in statement of financial activities	(3,348)	(169)
Movements in working capital:		
(Increase)/decrease in debtors	(4,347)	11,869
Increase/(decrease) in creditors	119,682	(18,578)
Cash generated from operations	<u>35,581</u>	<u>21,078</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

England & Wales - Charity number 1082137

Accounts

**ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**Registered Charity No. 1082137
Registered Company No. 03952150**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST AUGUST 2022

Contents	Page
Administrative Information	1
Report of the Trustees	2
Independent Examiner's Report	6
Statement of Financial Activities & Income & Expenditure Account	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11-16

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST AUGUST 2022

Directors and Trustees:	N Boonin B Hotz S Hunt N Kramer A Myers A Simble	
Registered Office:	Glengall Road Edgware Middlesex HA8 8TE	
Registered Company Number:	03952150	
Registered Charity Number:	1082137	
Bankers:	Royal Bank of Scotland Plc 19-21 Clarendon Road Watford Herts WD1 1HD	HSBC Bank plc 101-103 Station Road Edgware Middlesex HA8 7JJ
	National Westminster Bank Plc 72-74 High Street Watford Hertfordshire WD17 2GZ	
Independent Examiner:	Serena Patel ACA Naren & Associates Limited 181 Whitton Avenue East Greenford Middlesex UB6 0QF	

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2022

The Trustees, who are also the directors of the Charity for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31st August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2019).

This report also represents the directors' report as required by S417 of the Companies Act 2006.

Structure, Governance and Management

Governing document

Rosh Pinah Jewish Primary School Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st March 2000 amended by special resolution dated 28th May 2006.

Trustee/Director Appointment, Induction and Training

Trustees are appointed each year at the Annual General Meeting of the company and the first meeting of the Board is called shortly thereafter at which Trustees receive specific responsibilities and appropriate induction and training. The Board meets at least once per school term to discuss the furtherance of the Charity's objects.

Trustees

The trustees who served during the year under review were:

N Boonin
B Hotz
S Hunt
N Kramer
A Myers
A Simble

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and in the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

All the trustees give their time voluntarily and received no benefits from the charity.

Indemnity Insurance

The company has taken out third party indemnity insurance on behalf of its directors.

Risk Management

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2022

Risk Management

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The objects of the Charity are to advance the education and development of pupils at Rosh Pinah Jewish Primary School with particular regard to the advancement of the education of such pupils in the Jewish religion and Jewish faith.

Rosh Pinah is a Scopus Jewish Day School. The religious character of the School is that of Modern Orthodox Judaism which is a voluntary aided school with pupils from a wide range of religious and socio-economic backgrounds. They are an inclusive school, catering to the needs of all pupils. Jewish Education underpins all that is taught. The school imbues pupils with a love of Jewish life, study skills which enhance all their learning, respect for others and a love of Israel. The school has specialist teachers and teaching assistants for Jewish studies and the Hebrew language, and timetables dedicated lessons to these subjects. There is a broad Jewish studies curriculum covering text based Torah study, weekly Torah portion lessons, general knowledge, Hebrew Reading and a modern Hebrew language programme. The school has daily prayers, regular religious assemblies and celebrations of festivals to which parents and members of the wider community are invited.

The Charity raises funds and receives contributions by way of subscriptions and donations. The trustees are empowered to act as they see best for the furtherance of the Charity's objects.

Achievements and Performance

The Trustees consider that the achievements of the principal objects have been met and continue to support improvement in performance and overall standards.

Financial Review

The trustees consider that the reserves are sufficient to support the maintenance of current resources.

Reserves Policy

The reserves are set out in the Balance Sheet and accompanying notes. The Trustees regularly review the level of cash reserves maintained. In addition, the Trust holds funds for restricted purposes in separately designated funds as shown in note 11. The accounts for the period are set out in the attached documents. The statement of Financial Activities is set out on page 8 and shows a net surplus movement in total funds of £27,956 (2021: £81,340) and our funds stand at £395,767 (2021: £367,811) in total. The restricted funds are shown in note 12.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2022

Investment Policy

Under the Memorandum & Articles of Association, the charity has the power to make any investment which the Trustees see fit. Aside from retaining sufficient funds to meet the reserves policy, there are some funds for longer term investments. The Trustees have therefore decided to place the amounts available in interest bearing accounts with their bankers. The returns are considered acceptable bearing in mind current interest rate levels and practical alternatives.

Future Developments

The Trustees will maintain and support the existing principal objects of the Trust.

Public Benefit Statement

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects for the advancement of education and development of pupils at Rosh Pinah Jewish Primary School, with particular focus on the Jewish religion and faith.

Statement of Trustees Responsibilities

The trustees (who are also the directors of Rosh Pinah Jewish Primary School Trust, A Company Limited by Guarantee for the purposes of company law) are responsible for preparing a trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Serena Patel ACA acted as an independent examiner of the charitable company during the year and has expressed her willingness to continue in that capacity.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2022

Small Company Provisions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on²⁶ May 2023 and signed on its behalf by:

.....
Allan Myers
Trustee

.....
Barbara Hotz
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST (A COMPANY LIMITED BY GUARANTEE)

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Rosh Pinah Jewish Primary School Trust ('the charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company 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 financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

- 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 financial statements to be reached.



Serena Patel ACA
Independent Examiner
Naren & Associates Limited
181 Whitton Avenue East
Greenford
Middlesex
UB6 0QF

26 May 2023

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31ST AUGUST 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from:							
Donations and legacies	2	394,658	37,456	432,114	401,374	19,631	421,005
Charitable activities - Nursery teaching funds	11	-	-	-	98,898	-	98,898
Other incoming resources		-	1,152	1,152	185	1,325	1,510
Investments	3	159	10	169	28	2	30
Total	11/12	394,817	38,618	433,435	500,485	20,958	521,443
Expenditure on:							
Charitable activities	4	365,208	39,119	404,327	400,440	38,206	438,646
Other resources expended		-	1,152	1,152	132	1,325	1,457
Total	11/12	365,208	40,271	405,479	400,572	39,531	440,103
Net (expenditure) / income	5	29,609	(1,653)	27,956	99,913	(18,573)	81,340
Transfers between funds							
Trust contribution of 10%	11/12	(4,993)	4,993	-	(1,015)	1,015	-
Transfer between funds	12/13	-	-	-	-	-	-
Net movement in funds		24,616	3,340	27,956	98,898	(17,558)	81,340
Reconciliation of funds:							
Total funds brought forward at 1st September 2021	11/12	186,828	180,983	367,811	87,930	198,541	286,471
Total funds carried forward at 31st August 2022	11/12	211,444	184,323	395,767	186,828	180,983	367,811

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

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

(A COMPANY LIMITED BY GUARANTEE)

(COMPANY NUMBER 03952150)

(CHARITY NUMBER 1082137)

BALANCE SHEET

31ST AUGUST 2022

	Notes	Total funds 2022		Total funds 2021	
		£	£	£	£
Current assets					
Debtors	8	17,114		28,983	
Cash at bank and in hand		444,470		423,223	
Total Current Assets		<u>461,584</u>		<u>452,206</u>	
Liabilities					
Creditors falling due within one year	9	<u>(65,817)</u>		<u>(84,395)</u>	
Net Current Assets			395,767		367,811
Total Net Assets			<u>395,767</u>		<u>367,811</u>
The funds of the charity:					
Unrestricted income funds	11		211,444		87,930
Restricted income funds	12		184,323		198,541
Total Charity Funds			<u>395,767</u>		<u>286,471</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

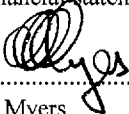
The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

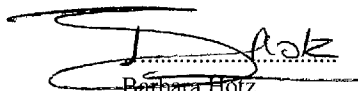
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on²⁶ May 2023 and were signed on its behalf by:



 Allan Myers
 Trustee



 Barbara Hotz
 Trustee

The notes on pages 11 to 16 form part of these accounts

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST AUGUST 2022

	Notes	2022 £	2021 £
Cash used in operating activities	14	<u>21,416</u>	<u>15,049</u>
Cash flows from investing activities			
Interest income		169	30
Cash provided by investing activities		<u>169</u>	<u>30</u>
Increase/(Decrease) in cash and cash equivalents in the year		21,247	15,019
Cash and cash equivalents at the beginning of the year		423,223	408,204
Total cash and cash equivalents at the end of the year		<u><u>444,470</u></u>	<u><u>423,223</u></u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2022

1 ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention and in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Rosh Pinah Jewish Primary School Trust meets the definition of a public benefit entity under FRS 102.

(b) Fund accounting

-Unrestricted income funds comprise those funds which are available for use at the discretion of the trustees in furtherance of the charitable objects.

- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

-Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(c) Income

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

-Voluntary income is received by way of Contributions and is included in full in the Statement of Financial Activities when receivable.

-Donations receivable for the general purposes of the Charity are included in unrestricted funds. Donations for specific activities are taken to restricted funds.

- Activities for trade includes fundraising and are accounted for on the basis of when receivable.

-Grants received from London Borough of Barnet are initially recognised in a restricted fund and are released to the Statement of Financial Activities (SOFA) to match them with the expenditure to which they relate.

(d) Expenditure and irrecoverable vat

Expenditure is accounted for on an accruals basis and include attributable VAT which cannot be recovered. All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

- Costs of raising funds comprise the costs associated with attracting voluntary income.

- 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.

- The school premises are owned by Scopus. Expenditure incurred by the Trust in connection with the refurbishment of the premises, building projects and enhancing and upgrading the security provision are written off as resources expended.

- Grant payable - The Trust contributes 10/90th of the grants received from London Borough of Barnet.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These costs have all been allocated to unrestricted charitable activities.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2022

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(f) Debtors

Grants receivable, contributions receivable and other debtors are recognised at the settlement amount due after any reductions offered. Prepayments are valued at the amount prepaid net of any discounts due.

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

(h) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

(i) Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(j) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Going concern

The financial statements have been prepared on a going concern basis. The Trustees, have considered the cash flow forecasts for a period of 12 months from the date of signing these accounts.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - *continued*

FOR THE YEAR ENDED 31ST AUGUST 2022

2 Income from donations and legacies

	2022 £	2022 £	2022 £	2021 £
	Unrestricted Funds	Restricted Funds	Total	Total
Contributions	322,506	-	322,506	337,103
Donations	3,092	-	3,092	10,922
Grants	69,060	37,456	106,516	72,980
	<u>394,658</u>	<u>37,456</u>	<u>432,114</u>	<u>421,005</u>

In 2021, the total income of £421,005 from donations and legacies, £401,374 was to unrestricted funds and £19,631 was to restricted funds.

3 Income from investments

	2022 £	2022 £	2022 £	2021 £
	Unrestricted Funds	Restricted Funds	Total	Total
Interest receivable	159	10	169	30

In 2021, the total investment income of £30 - £28 was to unrestricted funds and £2 was to restricted funds.

4 Analysis of expenditure on charitable activities

	Teaching £	Security £	Building £	Total £
<u>Costs directly allocated to activities</u>				
Professional and educational resources	84,936	-	-	84,936
Recharged staff costs	148,754	36,460	-	185,214
Premises	-	35,089	-	35,089
Building refurbishments	-	-	39,077	39,077
Bank charges	1,475	-	42	1,517
<u>Support costs</u>				
Recharged staff costs	48,346	-	-	48,346
Office administration	2,627	-	-	2,627
<u>Governance Costs</u>				
Independent examination fees	2,500	-	-	2,500
Professional fees	5,000	-	-	5,000
General expenses	21	-	-	21
Expenditure on charitable activities	<u>293,659</u>	<u>71,549</u>	<u>39,119</u>	<u>404,327</u>

Expenditure on charitable activities was £404,327 (2021: £438,646) of which £365,208 was unrestricted (2021: £400,440) and £39,119 was restricted (2021: £38,206).

Recharged staff costs refer to costs incurred by Rosh Pinah Jewish Primary School for employing staff which is recharged to the Trust.

Support costs and governance costs have all been allocated to teaching activity.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2022

5 Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Independent examiner's fees	2,500	3,420
	2,500	3,420

6 Trustee remuneration and related party transactions

No trustees received any remuneration or any reimbursement of expenses other than as agent for the school.

Except as disclosed in note 10, no trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

7 Taxation

As a Charity, Rosh Pinah Jewish Primary School Trust is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8 Debtors

	2022	2021
	£	£
Contributions receivable	1,330	1,585
Gift aid recoverable	5,011	6,663
Grants receivable	-	9,931
Prepayments and accrued income	10,773	10,804
	17,114	28,983

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	25,435	39,279
Sundry creditors and accruals	40,382	45,116
Other creditors	-	-
	65,817	84,395

10 Related party transactions

Included in creditors are amounts due to Rosh Pinah Primary School of £48,670 (2021: £56,827).

Included in expenditure is £320,472 (2021: £369,054) invoiced by Rosh Pinah Primary School to the Trust.

Maurice Apple, Chartered Accountants of which A Myers is a partner, provided accountancy services to the Trust at a cost of £nil (2021: £6,600). Included within creditors at 31 August 2022 is amounts due to Maurice Apple of £nil (2021: £6,000).

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2022

11 Unrestricted income funds

	Balance b/f at 1st September 2021 £	Incoming resources £	Outgoing resources £	Trust contribution 10% £	Transfer between funds £	Balance c/f at 31st August 2022 £
General Income Fund	-	394,817	(365,208)	(4,993)	-	24,616
Designated Income Funds						
Salary Operational Contingency Fund	87,930	-	-	-	-	87,930
Nursery Funds Received	98,898	-	-	-	-	98,898
	<u>186,828</u>	<u>394,817</u>	<u>(365,208)</u>	<u>(4,993)</u>	<u>-</u>	<u>211,444</u>

12 Restricted income funds

	Balance b/f at 1st September 2021 £	Incoming resources £	Outgoing resources £	Trust contribution 10% £	Transfer between funds £	Balance c/f at 31st August 2022 £
Building & Computer Fund - LCVAP	140,699	28,495	(39,119)	3,997	6,182	140,254
Devolved Formula Capital - DFC	40,284	8,971	-	996	(6,182)	44,069
Rosh Pinah Funday	-	1,152	(1,152)	-	-	-
	<u>180,983</u>	<u>38,618</u>	<u>(40,271)</u>	<u>4,993</u>	<u>-</u>	<u>184,323</u>
Total funds	<u>367,811</u>	<u>433,435</u>	<u>(405,479)</u>	<u>-</u>	<u>-</u>	<u>395,767</u>

Restricted income funds (DFC and Building fund - LCVAP) relate to funding by the London Borough of Barnet for specific projects (including a 10% contribution by the Trust), any known future expected capital commitments and a working capital buffer.

When expenditure takes place out of restricted income funds in line with the original grant, the expenditure is then reclassified by way of transfer between funds.

13 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Current assets	277,261	184,323	461,584
Current liabilities	(65,817)	-	(65,817)
Net assets at 31st August 2022	<u>211,444</u>	<u>184,323</u>	<u>395,767</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2022

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	27,956	81,340
(Deduct)/add interest income shown in investing activities	169	30
Decrease/(Increase) in debtors	11,869	21,168
(Decrease) in creditors	(18,578)	(87,489)
	<u>21,416</u>	<u>15,049</u>

15 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

England & Wales - Charity number 1082137

Accounts

**ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**Registered Charity No. 1082137
Registered Company No. 03952150**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021**

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST AUGUST 2021

Contents	Page
Administrative Information	1
Report of the Trustees	2
Independent Examiner's Report	6
Statement of Financial Activities & Income & Expenditure Account	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11-16

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST AUGUST 2021

Directors and Trustees:

N Boonin
B Hotz
S Hunt
N Kramer
A Myers
A Simble

Registered Office:

Glengall Road
Edgware
Middlesex
HA8 8TE

Registered Company Number:

03952150

Registered Charity Number:

1082137

Bankers:

Royal Bank of Scotland Plc 19-21 Clarendon Road Watford Herts WD1 1HD	HSBC Bank plc 101-103 Station Road Edgware Middlesex HA8 7JJ
---	--

National Westminster Bank Plc
72-74 High Street
Watford
Hertfordshire
WD17 2GZ

Independent Examiner:

Anthony Cowan FCA
KBSP Partners LLP
Chartered Accountants
Statutory Auditors
Harben House
Harben Parade
Finchley Road
London
NW3 6LH

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2021

The Trustees, who are also the directors of the Charity for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31st August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the company's Memorandum and Articles of Association, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2016) and the Companies Act 2006.

This report also represents the directors' report as required by S417 of the Companies Act 2006.

Structure, Governance and Management

Governing document

Rosh Pinah Jewish Primary School Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st March 2000 amended by special resolution dated 28th May 2006.

Trustee/Director Appointment, Induction and Training

Trustees are appointed each year at the Annual General Meeting of the company and the first meeting of the Board is called shortly thereafter at which Trustees receive specific responsibilities and appropriate induction and training. The Board meets at least once per school term to discuss the furtherance of the Charity's objects.

Trustees

The trustees who served during the year under review were:

N Boonin
A Foreman Resigned 5 February 2021
B Hotz
S Hunt Appointed 21 April 2021
N Kramer
A Myers
A Simble

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and in the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

All the trustees give their time voluntarily and received no benefits from the charity.

Indemnity Insurance

The company has taken out third party indemnity insurance on behalf of its directors.

Risk Management

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2021

Risk Management

The trustees have a duty to identify and review the risks to which the company is exposed and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The objects of the Charity are to advance the education and development of pupils at Rosh Pinah Jewish Primary School with particular regard to the advancement of the education of such pupils in the Jewish religion and Jewish faith.

Rosh Pinah is a Scopus Jewish Day School. The religious character of the School is that of Modern Orthodox Judaism which is a voluntary aided school with pupils from a wide range of religious and socio-economic backgrounds. They are an inclusive school, catering to the needs of all pupils. Jewish Education underpins all that is taught. The school imbues pupils with a love of Jewish life, study skills which enhance all their learning, respect for others and a love of Israel. The school has specialist teachers and teaching assistants for Jewish studies and the Hebrew language, and timetables dedicated lessons to these subjects. There is a broad Jewish studies curriculum covering text based Torah study, weekly Torah portion lessons, general knowledge, Hebrew Reading and a modern Hebrew language programme. The school has daily prayers, regular religious assemblies and celebrations of festivals to which parents and members of the wider community are invited.

The Charity raises funds and receives contributions by way of subscriptions and donations. The trustees are empowered to act as they see best for the furtherance of the Charity's objects.

Achievements and Performance

The Trustees consider that the achievements of the principal objects have been met and continue to support improvement in performance and overall standards.

Financial Review

The trustees consider that the reserves are sufficient to support the maintenance of current resources.

Reserves Policy

The reserves are set out in the Balance Sheet and accompanying notes. The Trustees regularly review the level of cash reserves maintained. In addition, the Trust holds funds for restricted purposes in separately designated funds as shown in note 11. The accounts for the period are set out in the attached documents. The statement of Financial Activities is set out on page 8 and shows a net surplus movement in total funds of £81,340 (2020: deficit £71,201) and our funds stand at £367,811 (2020: £286,471) in total. The restricted funds are shown in note 12.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2021

Investment Policy

Under the Memorandum & Articles of Association, the charity has the power to make any investment which the Trustees see fit. Aside from retaining sufficient funds to meet the reserves policy, there are some funds for longer term investments. The Trustees have therefore decided to place the amounts available in interest bearing accounts with their bankers. The returns are considered acceptable bearing in mind current interest rate levels and practical alternatives.

Future Developments

The Trustees will maintain and support the existing principal objects of the Trust.

Public Benefit Statement

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects for the advancement of education and development of pupils at Rosh Pinah Jewish Primary School, with particular focus on the Jewish religion and faith.

Statement of Trustees Responsibilities

The trustees (who are also the directors of Rosh Pinah Jewish Primary School Trust, A Company Limited by Guarantee for the purposes of company law) are responsible for preparing a trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Anthony Cowan FCA acted as independent examiner of the charitable company during the year and has expressed his willingness to continue in that capacity.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

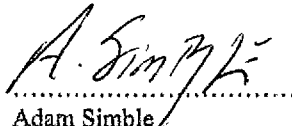
REPORT OF THE TRUSTEES FOR THE YEAR ENDED


31ST AUGUST 2021

Small Company Provisions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 23/08/2022 and signed on its behalf by:


.....
Adam Simble
Trustee


.....
Barbara Hotz
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST (A COMPANY LIMITED BY GUARANTEE)

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Rosh Pinah Jewish Primary School Trust ('the charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company 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 financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

- 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 financial statements to be reached.



Anthony Cowan FCA
Independent Examiner
KBSP Partners LLP
Harben House
Harben Parade
Finchley Road
NW3 6LH

27/05/2022
.....
Date

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from:							
Donations and legacies	2	401,374	19,631	421,005	342,336	196,827	539,163
Charitable activities - Nursery teaching funds	11	98,898	-	98,898	-	-	-
Other incoming resources		185	1,325	1,510	-	-	-
Investments	3	28	2	30	561	73	634
Total	11/12	500,485	20,958	521,443	342,897	196,900	539,797
Expenditure on:							
Charitable activities	4	400,440	38,206	438,646	410,978	200,020	610,998
Other resources expended		132	1,325	1,457	-	-	-
Total	11/12	400,572	39,531	440,103	410,978	200,020	610,998
Net (expenditure) / income	5	99,913	(18,573)	81,340	(68,081)	(3,120)	(71,201)
Transfers between funds							
Trust contribution of 10%	11/12	(1,015)	1,015	-	(19,959)	19,959	-
Net movement in funds		98,898	(17,558)	81,340	(88,040)	16,839	(71,201)
Reconciliation of funds:							
Total funds brought forward at 1st September 2020	11/12	87,930	198,541	286,471	175,970	181,702	357,672
Total funds carried forward at 31st August 2021	11/12	186,828	180,983	367,811	87,930	198,541	286,471

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

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)
(COMPANY NUMBER 03952150)
(CHARITY NUMBER 1082137)

BALANCE SHEET
31ST AUGUST 2021

	Notes	Total funds 2021		Total funds 2020	
		£	£	£	£
Current assets					
Debtors	8	28,983		50,151	
Cash at bank and in hand		423,223		408,204	
Total Current Assets		<u>452,206</u>		<u>458,355</u>	
Liabilities					
Creditors falling due within one year	9	<u>(84,395)</u>		<u>(171,884)</u>	
Net Current Assets			367,811		286,471
Total Net Assets			<u>367,811</u>		<u>286,471</u>
The funds of the charity:					
Unrestricted income funds	11		186,828		87,930
Restricted income funds	12		180,983		198,541
Total Charity Funds			<u>367,811</u>		<u>286,471</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

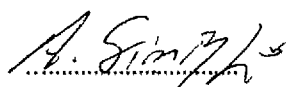
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 23/08/22 and were signed on its behalf by:


Adam Simble
Trustee


Barbara Hotz
Trustee

The notes on pages 11 to 16 form part of these accounts

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	2021 £	2020 £
Cash used in operating activities	14	<u>15,049</u>	<u>(91,805)</u>
Cash flows from investing activities			
Interest income		30	634
Cash provided by investing activities		<u>30</u>	<u>634</u>
Increase/(Decrease) in cash and cash equivalents in the year		15,019	(92,439)
Cash and cash equivalents at the beginning of the year		408,204	500,643
Total cash and cash equivalents at the end of the year		<u><u>423,223</u></u>	<u><u>408,204</u></u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1 ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Rosh Pinah Jewish Primary School Trust meets the definition of a public benefit entity under FRS 102.

(b) Fund accounting

- Unrestricted income funds comprise those funds which are available for use at the discretion of the trustees in furtherance of the charitable objects.
- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(c) Income

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

- Voluntary income is received by way of Contributions and is included in full in the Statement of Financial Activities when receivable.
- Donations receivable for the general purposes of the Charity are included in unrestricted funds. Donations for specific activities are taken to restricted funds.
- Activities for trade includes fundraising and are accounted for on the basis of when receivable.
- Grants received from London Borough of Barnet are initially recognised in a restricted fund and are released to the Statement of Financial Activities (SOFA) to match them with the expenditure to which they relate.

(d) Expenditure and irrecoverable vat

Expenditure is accounted for on an accruals basis and include attributable VAT which cannot be recovered. All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

- Costs of raising funds comprise the costs associated with attracting voluntary income.
- 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.
- The school premises are owned by Scopus. Expenditure incurred by the Trust in connection with the refurbishment of the premises, building projects and enhancing and upgrading the security provision are written off as resources expended.
- Grant payable - The Trust contributes 10/90th of the grants received from London Borough of Barnet.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These costs have all been allocated to unrestricted charitable activities.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2021

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(f) Debtors

Grants receivable, contributions receivable and other debtors are recognised at the settlement amount due after any reductions offered. Prepayments are valued at the amount prepaid net of any discounts due.

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

(h) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

(i) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(j) Going concern

The financial statements have been prepared on a going concern basis. The Trustees, have considered the cash flow forecasts for a period of 12 months from the date of signing these accounts.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2021

2 Income from donations and legacies

	2021 £	2021 £	2021 £	2020 £
	Unrestricted Funds	Restricted Funds	Total	Total
Contributions	337,103	-	337,103	271,397
Donations	422	10,500	10,922	11,499
Grants	63,849	9,131	72,980	256,267
	<u>401,374</u>	<u>19,631</u>	<u>421,005</u>	<u>539,163</u>

In 2020, the total income of £539,163 from donations and legacies, £342,336 was to unrestricted funds and £196,827 was to restricted funds.

3 Income from investments

	2021 £	2021 £	2021 £	2020 £
	Unrestricted Funds	Restricted Funds	Total	Total
Interest receivable	28	2	30	634

In 2020, the total investment income of £634 - £561 was to unrestricted funds and £73 was to restricted funds.

4 Analysis of expenditure on charitable activities

	Teaching £	Security £	Building £	Total £
<u>Costs directly allocated to activities</u>				
Professional and educational resources	104,145	-	-	104,145
Recharged staff costs	176,870	37,880	-	214,750
Premises	-	26,401	-	26,401
Building refurbishments	-	-	27,698	27,698
Bank charges	1,527	-	-	1,527
<u>Support costs</u>				
Recharged staff costs	52,202	-	-	52,202
Office administration	2,490	-	-	2,490
<u>Governance Costs</u>				
Independent examination fees	3,420	-	-	3,420
Professional fees	6,000	-	-	6,000
General expenses	13	-	-	13
Expenditure on charitable activities	<u>346,667</u>	<u>64,281</u>	<u>27,698</u>	<u>438,646</u>

Expenditure on charitable activities was £438,646 (2020: £610,998) of which £400,440 was unrestricted (2020: £410,978) and £38,206 was restricted (2020: £200,020).

Recharged staff costs refer to costs incurred by Rosh Pinah Jewish Primary School for employing staff which is recharged to the Trust.

Support costs and governance costs have all been allocated to teaching activity.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2021

5 Net income/(expenditure) for the year

This is stated after charging:

	2021	2020
	£	£
Independent examiner's fees	3,420	4,020
	3,420	4,020

6 Trustee remuneration and related party transactions

No trustees received any remuneration or any reimbursement of expenses other than as agent for the school.

Except as disclosed in note 10, no trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

7 Taxation

As a Charity, Rosh Pinah Jewish Primary School Trust is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8 Debtors

	2021	2020
	£	£
Contributions receivable	1,585	6,963
Gift aid recoverable	6,663	6,260
Grants receivable	9,931	26,805
Prepayments and accrued income	10,804	10,123
	28,983	50,151

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	39,279	34,583
Sundry creditors and accruals	45,116	38,402
Other creditors	-	98,899
	84,395	171,884

10 Related party transactions

Included in creditors are amounts due to Rosh Pinah Primary School of £56,827 (2020: £21,415).

Included in expenditure is £369,054 (2020: £425,718) invoiced by Rosh Pinah Primary School to the Trust.

Maurice Apple, Chartered Accountants of which A Myers is a partner, provided accountancy services to the Trust at a cost of £6,000 (2020: £6,600). Included within creditors at 31 August 2021 is amounts due to Maurice Apple of £6,000 (2020: £7,700).

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2021

11 Unrestricted income funds

	Balance b/f at 1st September 2020 £	Incoming resources £	Outgoing resources £	Trust contribution 10% £	Transfer between funds £	Balance c/f at 31st August 2021 £
General Income Fund	-	401,587	(400,572)	(1,015)	-	-
Designated Income Funds						
Salary Operational Contingency Fund	87,930	-	-	-	-	87,930
Nursery Funds Received	-	98,898	-	-	-	98,898
	<u>87,930</u>	<u>500,485</u>	<u>(400,572)</u>	<u>(1,015)</u>	<u>-</u>	<u>186,828</u>

12 Restricted income funds

	Balance b/f at 1st September 2020 £	Incoming resources £	Outgoing resources £	Trust contribution 10% £	Transfer between funds £	Balance c/f at 31st August 2021 £
Building & Computer Fund - LCVAP	168,405	-	(27,706)	-	-	140,699
Devolved Formula Capital - DFC	30,136	9,133	-	1,015	-	40,284
Rosh Pinah Funday	-	1,325	(1,325)	-	-	-
Donations received on behalf of and payable to Rosh Pinah Primary School	-	10,500	(10,500)	-	-	-
	<u>198,541</u>	<u>20,958</u>	<u>(39,531)</u>	<u>1,015</u>	<u>-</u>	<u>180,983</u>
Total funds	<u>286,471</u>	<u>521,443</u>	<u>(440,103)</u>	<u>-</u>	<u>-</u>	<u>367,811</u>

Restricted income funds (DFC and Building fund - LCVAP) relate to funding by the London Borough of Barnet for specific projects and includes 10% contribution by the Trust.

When expenditure takes place out of restricted income funds in line with the original grant, the expenditure is then reclassified by way of transfer between funds.

13 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Current assets	271,223	180,983	452,206
Current liabilities	(84,395)	-	(84,395)
Net assets at 31st August 2021	<u>186,828</u>	<u>180,983</u>	<u>367,811</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2021

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	81,340	(71,201)
(Deduct)/add interest income shown in investing activities	30	634
Decrease/(Increase) in debtors	21,168	(11,938)
(Decrease) in creditors	(87,489)	(9,300)
	<u>15,049</u>	<u>(91,805)</u>

15 Capital and financial commitments

The Trust has expenditure commitments as at 31st August as follows:

	2021	2020
	£	£
Building project		
Upper junior resource area refurbishment	-	28,427

16 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

England & Wales - Charity number 1082137

Accounts

**ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**Registered Charity No. 1082137
Registered Company No. 03952150**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020**

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST AUGUST 2020

Contents	Page
Administrative Information	1
Report of the Trustees	2
Independent Examiner's Report	6
Statement of Financial Activities & Income & Expenditure Account	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11-16

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST AUGUST 2020

Directors and Trustees:

N Boonin
B Hotz
N Kramer
A Myers
A Simble

Registered Office:

Glengall Road
Edgware
Middlesex
HA8 8TE

Registered Company Number:

03952150

Registered Charity Number:

1082137

Bankers:

Royal Bank of Scotland Plc
19-21 Clarendon Road
Watford
Herts
WD1 1HD

HSBC Bank plc
101-103 Station Road
Edgware
Middlesex
HA8 7JJ

National Westminster Bank Plc
72-74 High Street
Watford
Hertfordshire
WD17 2GZ

Independent Examiner:

Anthony Cowan FCA
KBSP Partners LLP
Chartered Accountants
Statutory Auditors
Harben House
Harben Parade
Finchley Road
London
NW3 6LH

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2020

The Trustees, who are also the directors of the Charity for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31st August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the company's Memorandum and Articles of Association, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015) and the Companies Act 2006.

This report also represents the directors' report as required by S417 of the Companies Act 2006.

Structure, Governance and Management

Governing document

Rosh Pinah Jewish Primary School Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st March 2000 amended by special resolution dated 28th May 2006.

Trustee/Director Appointment, Induction and Training

Trustees are appointed each year at the Annual General Meeting of the company and the first meeting of the Board is called shortly thereafter at which Trustees receive specific responsibilities and appropriate induction and training. The Board meets at least once per school term to discuss the furtherance of the Charity's objects.

Trustees

The trustees who served during the year under review were:

N Boonin
A Foreman Resigned 5 February 2021
B Hotz
N Kramer
A Myers
A Simble

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and in the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

All the trustees give their time voluntarily and received no benefits from the charity.

Indemnity Insurance

The company has taken out third party indemnity insurance on behalf of its directors.

Risk Management

The trustees have a duty to identify and review the risks to which the company is exposed, and are satisfied that appropriate controls are in place to provide reasonable assurance against fraud and error.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2020

Objectives and Activities

The objects of the Charity are to advance the education and development of pupils at Rosh Pinah Jewish Primary School with particular regard to the advancement of the education of such pupils in the Jewish religion and Jewish faith.

Rosh Pinah is a Scopus Jewish Day School. The religious character of the School is that of Modern Orthodox Judaism which is a voluntary aided school with pupils from a wide range of religious and socio-economic backgrounds. They are an inclusive school, catering to the needs of all pupils. Jewish Education underpins all that is taught. The school imbues pupils with a love of Jewish life, study skills which enhance all their learning, respect for others and a love of Israel. The school has specialist teachers and teaching assistants for Jewish studies and the Hebrew language, and timetables dedicated lessons to these subjects. There is a broad Jewish studies curriculum covering text based Torah study, weekly Torah portion lessons, general knowledge, Hebrew Reading and a modern Hebrew language programme. The school has daily prayers, regular religious assemblies and celebrations of festivals to which parents and members of the wider community are invited.

The Charity raises funds and receives contributions by way of subscriptions and donations. The trustees are empowered to act as they see best for the furtherance of the Charity's objects.

Achievements and Performance

The Trustees consider that the achievements of the principal objects have been met and continue to support improvement in performance and overall standards.

Financial Review

Due to the decrease in Contributions received, the Trust transferred £88,040 from the Designated Income Fund to General Income Fund for the year ended 31 August 2020. The trustees consider that the remaining reserves are sufficient to support the maintenance of current resources.

Reserves Policy

The reserves are set out in the Balance Sheet and accompanying notes. The Trustees regularly review the level of cash reserves maintained. In addition, the Trust holds funds for restricted purposes in separately designated funds as shown in note 11. The accounts for the period are set out in the attached documents. The statement of Financial Activities is set out on page 8 and shows a net deficit movement in total funds of £71,201 (2019: deficit £35,299) and our funds stand at £286,471 (2019: £357,672) in total. The restricted funds are shown in note 12.

Covid-19

In view of the current pandemic, contributions receivable for the year ended 31st August 2021 are expected to be reduced. Although the trustees forecast a deficit of up to £10,000 for the year ended 31st August 2021, they hope that contributions will increase back to normal levels during the year ended 31st August 2022.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2020

Investment Policy

Under the Memorandum & Articles of Association, the charity has the power to make any investment which the Trustees see fit. Aside from retaining sufficient funds to meet the reserves policy, there are some funds for longer term investments. The Trustees have therefore decided to place the amounts available in interest bearing accounts with their bankers. The returns are considered acceptable bearing in mind current interest rate levels and practical alternatives.

Future Developments

The Trustees will maintain and support the existing principal objects of the Trust.

Public Benefit Statement

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects for the advancement of education and development of pupils at Rosh Pinah Jewish Primary School, with particular focus on the Jewish religion and faith.

Statement of Trustees Responsibilities

The trustees (who are also the directors of Rosh Pinah Jewish Primary School Trust, A Company Limited by Guarantee for the purposes of company law) are responsible for preparing a trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Anthony Cowan FCA acted as independent examiner of the charitable company during the year and has expressed his willingness to continue in that capacity.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST AUGUST 2020

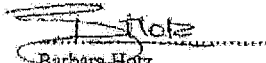
Small Company Provisions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 22/5/2021 and signed on its behalf by:



.....
Allan Myers
Trustee



.....
Barbara Hotz
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST (A COMPANY LIMITED BY GUARANTEE)

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Rosh Pinah Jewish Primary School Trust ('the charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company 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 financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or

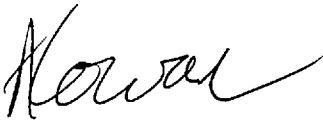
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

- 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 financial statements to be reached.



Anthony Cowan
Independent Examiner
KBSP Partners LLP
Harben House
Harben Parade
Finchley Road
NW3 6LH

28 May 2021

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income from:							
Donations and legacies	2	342,336	196,827	539,163	429,234	93,676	522,910
Investments	3	561	73	634	1,139	76	1,215
Total	11/12	<u>342,897</u>	<u>196,900</u>	<u>539,797</u>	<u>430,373</u>	<u>93,752</u>	<u>524,125</u>
Expenditure on:							
Charitable activities	4	410,978	200,020	610,998	453,577	105,847	559,424
Total	11/12	<u>410,978</u>	<u>200,020</u>	<u>610,998</u>	<u>453,577</u>	<u>105,847</u>	<u>559,424</u>
Net (expenditure) / income	5	(68,081)	(3,120)	(71,201)	(23,204)	(12,095)	(35,299)
Transfers between funds							
Trust contribution of 10%	11/12	(19,959)	19,959	-	(10,826)	10,826	-
Net movement in funds		<u>(88,040)</u>	<u>16,839</u>	<u>(71,201)</u>	<u>(34,030)</u>	<u>(1,269)</u>	<u>(35,299)</u>
Reconciliation of funds:							
Total funds brought forward at 1st September 2019	11/12	175,970	181,702	357,672	210,000	182,971	392,971
Total funds carried forward at 31st August 2020	11/12	<u>87,930</u>	<u>198,541</u>	<u>286,471</u>	<u>175,970</u>	<u>181,702</u>	<u>357,672</u>

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

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
 (A COMPANY LIMITED BY GUARANTEE)
 (COMPANY NUMBER 03952150)
 (CHARITY NUMBER 1082137)

BALANCE SHEET
31ST AUGUST 2020

	Notes	Total funds 2020		Total funds 2019	
		£	£	£	£
Current assets					
Debtors	8	50,151		38,213	
Cash at bank and in hand		408,204		500,643	
Total Current Assets		<u>458,355</u>		<u>538,856</u>	
Liabilities					
Creditors falling due within one year	9	(171,884)		(181,184)	
Net Current Assets			286,471		357,672
Total Net Assets			<u>286,471</u>		<u>357,672</u>
The funds of the charity:					
Unrestricted income funds	11		87,930		175,970
Restricted income funds	12		198,541		181,702
Total Charity Funds			<u>286,471</u>		<u>357,672</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

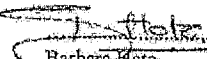
- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 28/5/2021 and were signed on its behalf by:



 Allan Myers
 Trustee



 Barbara Plotz
 Trustee

The notes on pages 11 to 16 form part of these accounts

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	2020 £	2019 £
Cash used in operating activities	14	<u>(91,805)</u>	<u>(150,688)</u>
Cash flows from investing activities			
Interest income		634	1,215
Cash provided by investing activities		<u>634</u>	<u>1,215</u>
(Decrease)/Increase in cash and cash equivalents in the year		(92,439)	(151,903)
Cash and cash equivalents at the beginning of the year		500,643	652,546
Total cash and cash equivalents at the end of the year		<u><u>408,204</u></u>	<u><u>500,643</u></u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2020

1 ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Rosh Pinah Jewish Primary School Trust meets the definition of a public benefit entity under FRS 102.

(b) Fund accounting

-Unrestricted income funds comprise those funds which are available for use at the discretion of the trustees in furtherance of the charitable objects.

- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

-Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(c) Income

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

-Voluntary income is received by way of Contributions and is included in full in the Statement of Financial Activities when receivable.

-Donations receivable for the general purposes of the Charity are included in unrestricted funds. Donations for specific activities are taken to restricted funds.

- Activities for trade includes fundraising and are accounted for on the basis of when receivable.

-Grants received from London Borough of Barnet are initially recognised in a restricted fund and are released to the Statement of Financial Activities (SOFA) to match them with the expenditure to which they relate.

(d) Expenditure and irrecoverable vat

Expenditure is accounted for on an accruals basis and include attributable VAT which cannot be recovered. All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

- Costs of raising funds comprise the costs associated with attracting voluntary income.

- 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.

- The school premises are owned by Scopus. Expenditure incurred by the Trust in connection with the refurbishment of the premises, building projects and enhancing and upgrading the security provision are written off as resources expended.

- Grant payable - The Trust contributes 10/90th of the grants received from London Borough of Barnet.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These costs have all been allocated to unrestricted charitable activities.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2020

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(f) Debtors

Grants receivable, contributions receivable and other debtors are recognised at the settlement amount due after any reductions offered. Prepayments are valued at the amount prepaid net of any discounts due.

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

(h) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

(i) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(j) Going concern

The financial statements have been prepared on a going concern basis. The Trustees, have considered the cash flow forecasts for a period of 12 months from the date of signing these accounts.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2020

2 Income from donations and legacies

	2020 £	2020 £	2020 £	2019 £
	Unrestricted Funds	Restricted Funds	Total	Total
Contributions	271,397	-	271,397	353,449
Donations	483	11,016	11,499	55
Grants	70,456	185,811	256,267	169,406
	<u>342,336</u>	<u>196,827</u>	<u>539,163</u>	<u>522,910</u>

In 2019, the total income of £522,910 from donations and legacies, £429,234 was to unrestricted funds and £93,676 was to restricted funds.

3 Income from investments

	2020 £	2020 £	2020 £	2019 £
	Unrestricted Funds	Restricted Funds	Total	Total
Interest receivable	561	73	634	1,215

In 2019, the total investment income of £1,215 - £1,139 was to unrestricted funds and £76 was to restricted funds.

4 Analysis of expenditure on charitable activities

	Teaching £	Security £	Building £	Total £
<u>Costs directly allocated to activities</u>				
Professional and educational resources	105,261	-	-	105,261
Recharged staff costs	175,183	36,727	-	211,910
Premises	-	40,226	-	40,226
Building refurbishments	-	-	188,932	188,932
Bank charges	927	-	72	999
<u>Support costs</u>				
Recharged staff costs	50,100	-	-	50,100
Office administration	2,457	-	-	2,457
<u>Governance Costs</u>				
Independent examination fees	4,020	-	-	4,020
Professional fees	7,080	-	-	7,080
General expenses	13	-	-	13
Expenditure on charitable activities	<u>345,041</u>	<u>76,953</u>	<u>189,004</u>	<u>610,998</u>

Expenditure on charitable activities was £610,998 (2019: £559,424) of which £410,978 was unrestricted (2019: £453,577) and £200,020 was restricted (2019: £105,847).

Recharged staff costs refer to costs incurred by Rosh Pinah Jewish Primary School for employing staff which is recharged to the Trust.

Support costs and governance costs have all been allocated to teaching activity.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2020

5 Net income/(expenditure) for the year

This is stated after charging:

	2020	2019
	£	£
Independent examiner's fees	<u>4,020</u>	<u>4,020</u>

6 Trustee remuneration and related party transactions

No trustees received any remuneration or any reimbursement of expenses other than as agent for the school.

Except as disclosed in note 10, no trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

7 Taxation

As a Charity, Rosh Pinah Jewish Primary School Trust is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8 Debtors

	2020	2019
	£	£
Contributions receivable	6,963	1,000
Gift aid recoverable	6,260	10,881
Grants receivable	26,805	16,364
Prepayments and accrued income	10,123	9,968
	<u>50,151</u>	<u>38,213</u>

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	34,583	28,849
Sundry creditors and accruals	38,402	51,711
Other creditors	98,899	100,624
	<u>171,884</u>	<u>181,184</u>

10 Related party transactions

Included in creditors are amounts due to Rosh Pinah Primary School of £21,415 (2019: £43,070).

Included in expenditure is £425,718 (2019: £437,314) invoiced by Rosh Pinah Primary School to the Trust.

Maurice Apple, Chartered Accountants of which A Myers is a partner, provided accountancy services to the Trust at a cost of £6,600 (2019: £6,120). Included within creditors at 31 August 2020 is amounts due to Maurice Apple of £7,700 (2019: £6,120).

Two of the Trustees are parents of children at the school.

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2020

11 Unrestricted income funds

	Balance b/f at 1st September 2019 £	Incoming resources £	Outgoing resources £	Trust contribution 10% £	Transfer between funds £	Balance c/f at 31st August 2020 £
General Income Fund	-	342,897	(410,978)	(19,959)	88,040	-
Designated Income Fund						
Salary Operational Contingency Fund	175,970	-	-	-	(88,040)	87,930
	<u>175,970</u>	<u>342,897</u>	<u>(410,978)</u>	<u>(19,959)</u>	<u>-</u>	<u>87,930</u>

12 Restricted income funds

	Balance b/f at 1st September 2019 £	Incoming resources £	Outgoing resources £	Trust contribution 10% £	Transfer between funds £	Balance c/f at 31st August 2020 £
Building & Computer Fund - LCVAP	157,416	176,400	(184,324)	18,913	-	168,405
Devolved Formula Capital - DFC	24,286	9,484	(4,680)	1,046	-	30,136
Donations received on behalf of and payable to Rosh Pinah Primary School	-	11,016	(11,016)	-	-	-
	<u>181,702</u>	<u>185,884</u>	<u>(189,004)</u>	<u>19,959</u>	<u>-</u>	<u>198,541</u>
Total funds	<u>357,672</u>	<u>528,781</u>	<u>(599,982)</u>	<u>-</u>	<u>-</u>	<u>286,471</u>

Restricted income funds (DFC and Building fund - LCVAP) relate to funding by the London Borough of Barnet for specific projects and includes 10% contribution by the Trust.

When expenditure takes place out of restricted income funds in line with the original grant, the expenditure is then reclassified by way of transfer between funds.

13 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Current assets	259,814	198,541	458,355
Current liabilities	(171,884)	-	(171,884)
Net assets at 31st August 2020	<u>87,930</u>	<u>198,541</u>	<u>286,471</u>

ROSH PINAH JEWISH PRIMARY SCHOOL TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31ST AUGUST 2020

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2020	2019
	£	£
Net movement in funds	(71,201)	(35,299)
(Deduct)/add interest income shown in investing activities	634	1,215
(Increase)/Decrease in debtors	(11,938)	(12,788)
(Decrease)/Increase in creditors	(9,300)	(103,816)
	<u>(91,805)</u>	<u>(150,688)</u>

15 Capital and financial commitments

The Trust has expenditure commitments as at 31st August as follows:

	2020	2019
	£	£
Building project		
Reception area refurbishment	-	16,637
Upper junior resource area refurbishment	28,427	-
	<u>28,427</u>	<u>-</u>

16 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.