

**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

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<b>Trustees</b>	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)
<b>Country of incorporation</b>	United Kingdom (England and Wales)	03952150
<b>Charity registration</b>	England and Wales	1082137
<b>Registered office</b>	Glengall Road Edgware Middlesex HA8 8TE	
<b>Independent examiner</b>	Jeffrey Zinkin FCA F M C B Chartered Accountants Hathaway House Popes Drive Finchley London N3 1QF	
<b>Bankers</b>	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	

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# ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

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# ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

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

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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 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.

### *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**

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### *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**

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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 £
<b>Income from:</b>							
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
<b>Total income</b>		517,690	47,966	565,656	440,779	110,952	551,731
<b>Expenditure on:</b>							
<u>Charitable activities</u>							
Charitable activities	5	455,942	45,919	501,861	385,051	132,896	517,947
<b>Total expenditure</b>		455,942	45,919	501,861	385,051	132,896	517,947
<b>Net income</b>		61,748	2,047	63,795	55,728	(21,944)	33,784
Transfers between funds		(3,309)	3,309	-	(4,511)	4,511	-
<b>Net movement in funds</b>	7	58,439	5,356	63,795	51,217	(17,433)	33,784
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2024		199,168	153,975	353,143	147,951	171,408	319,359
<b>Fund balances at 31 August 2025</b>		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 £	£
<b>Current assets</b>					
Debtors	11	14,470		20,293	
Cash at bank and in hand		537,100		441,228	
		<u>551,570</u>		<u>461,521</u>	
<b>Creditors: amounts falling due within one year</b>	12	(134,632)		(108,378)	
<b>Net current assets</b>			416,938		353,143
<b>Net assets excluding pension liability</b>			<u>416,938</u>		<u>353,143</u>
<b>The funds of the charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	17		90,625		(47,534)
<b>Investing activities</b>					
Investment income received		5,247		5,367	
<b>Net cash generated from investing activities</b>			5,247		5,367
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			95,872		(42,167)
Cash and cash equivalents at beginning of year			441,228		483,395
<b>Cash and cash equivalents at end of year</b>			537,100		441,228

# ROSH PINAH JEWISH PRIMARY SCHOOL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### **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

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### 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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 6)</b>		
Support	33,679	40,916
Governance	3,659	2,933
	<u>501,861</u>	<u>517,947</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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	<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 £
<b>Amounts falling due within one year:</b>		
Other debtors	5,965	9,567
Prepayments and accrued income	8,505	10,726
	14,470	20,293

### 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
	134,632	108,378

# 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	<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 £
<b>At 31 August 2025:</b>			
Current assets/(liabilities)	257,607	159,331	416,938
	257,607	159,331	416,938
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
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)
<b>Cash generated from/(absorbed by) operations</b>	<b>90,625</b>	<b>(102,945)</b>



# **ROSH PINAH JEWISH PRIMARY SCHOOL TRUST**

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

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### **18 Analysis of changes in net funds**

The charity had no material debt during the year.