NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

England & Wales · Charity number 1110468

Details

Status	Registered
Legal form	Other
Registered	2005-07-18
Register	View on the Charity Commission register

Contact

Address	C/o Nth Cheshire Jewish Primary Sc St. Anns Road North Heald Green Cheadle Stockport CHESHIRE
Phone	01612824500
Email	ncjn@ntlbusiness.com

Activities

Objects: TO PROVIDE FACILITIES FOR THE PROVISION OF EDUCATION FOR CHILDREN UNDER STATUTORY SCHOOL AGE AND TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE.

Activities: The objects of the Trust have been achieved by the Trust entering into a 125 year lease with the foundation trustees of NCJPS for land on the campus of that school. On this land a purpose built 70 place nursery has been erected

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Other Charities Or Voluntary Bodies

Downloaded from opencharities.uk/ew/1110468

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. GREATER MANCHESTER AND CHESHIRE.
- Cheshire East
- Manchester City
- Stockport
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£30,001	£34,250	-	-
2024-08-31	£30,001	£34,238	-	-
2023-08-31	£36,332	£34,226	-	-
2022-08-31	£30,225	£34,164	-	-
2021-08-31	£30,000	£34,202	-	-
2020-08-31	£355,670	£362,180	-	-

Trustees

Name	Role	Appointed
Anthony Wagner		2021-06-28
GINETTE ESTERKIN		
PHILIP HODARI		

Downloaded from opencharities.uk/ew/1110468

NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

England & Wales - Charity number 1110468

Accounts

Charity Number: 1110468

North Cheshire Jewish Nursery Property Trust

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2025

North Cheshire Jewish Nursery Property Trust

CONTENTS

North Cheshire Jewish Nursery Property Trust
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Ginette Esterkin Philip Hodari Anthony Wagner
Charity Number in England and Wales	1110468
Principal Address	North Cheshire Jewish Primary School St. Ann's Road North Heald Green Cheadle Stockport Cheshire SK8 4RZ UK
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Ltd Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Lloyds TSB 223 Finney Lane Heald Green Cheadle Cheshire SK8 3PY

TRUSTEES' REPORT

for the financial year ended 31 August 2025

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

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

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

In this report the trustees of North Cheshire Jewish Nursery Property Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2025.

Mission, Objectives and Strategy

Objectives

The Trust's objects, as laid out in the Trust Deed, are to provide facilities for the provision of education for children under statutory school age and to enhance the development and education of children under statutory school age.

Structure, Governance and Management

Structure

The charity is constituted as an unincorporated charity, established by Trust Deed dated 21/12/2004, as amended 22/01/2013. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The methods used to recruit and appoint new charity trustees

The trustees of the Trust were appointed by the trust deed from within the governing body of the School with a proven record of commitment to education, and in particular Jewish education. Future appointments are by the trustees. All Trustees serve for a period of 3 years, with the exception of the first trustees who have been appointed for terms of 3, 4 and 5 years, and are eligible for re-election. The trustees have the appropriate knowledge of how a charity created for educational purposes should operate. Nevertheless, consideration is currently being given to the most appropriate form of training for trustees.

The charity's organisational structure

The Trustees have a once yearly meeting to discuss issues arising from the administration of the Trust. Because the Trust employs no staff, further decisions in regard to the running of the Trust are made by the trustees by informal contact.

Review of Achievements and Performance

The objects of the Trust have been achieved by the Trust entering into a 125-year lease with the foundation trustees of the School of land on the campus of the School. On this land has been constructed a purpose-designed single-story nursery building to provide 70 places. The Trust has also provided equipment within the nursery building. The appropriate funds were raised through donations flowing from a fund-raising campaign managed by the trustees, including activities managed through the subsidiary, NCJPS Promotions Limited.

A mortgage of £200,000 was obtained from Allied Irish Bank in order to provide funds to pay the amount due to the building contractor and other costs. This has now been discharged in full.

The majority of rent due from the North Cheshire Jewish Nursery Education Trust is to be donated back to that trust, retaining any amount needed to pay administration fees.

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

The Trust has undertaken no activities this year.

TRUSTEES' REPORT

for the financial year ended 31 August 2025

Financial Review
Incoming resources, which relate wholly to unrestricted funds, totalled £30,001. Total resources expended, again wholly in respect of unrestricted funds, amounted to £34,250. Therefore the result for the year was a deficit of £4,249.

The net assets at 31 August 2025 amounted to £400,666. The value of tangible fixed assets, being the nursery building amounted to £395,936. Total liabilities amounted to £480.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Results
At the end of the financial year the charity has assets of £401,146 (2024 - £405,839) and liabilities of £480 (2024 - £924). The net assets of the charity have decreased by £(4,249).

Review of the Financial Position
The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Reserves Position and Policy

Reserves Policy
The view of the trustees is that there is no requirement to hold any significant cash reserves or other investments, because of the main objectives of the Trust. This statement has to take into account the main risk issue facing the Trust as set out below.

Principal Risks and Uncertainties
The main risk facing the Trust is that its current tenant, the Education Trust, does not attract sufficient pupil numbers.

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

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. North Cheshire Jewish Nursery Property Trust subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

The charity's relationships with related parties.
The Charity now operates in partnership with the North Cheshire Jewish Nursery Education Trust, which provides nursery care on a day-to-day basis in the complex, the building of which this Trust was formed to achieve.

The Trust also works in cooperation with North Cheshire Jewish Primary School in so far as its aim is to increase the number of children in that school by providing a feeder nursery.

Approved by the Board of Trustees on 8-6-26 **and signed on its behalf by:**

____
Ginette Esterkin
Trustee

North Cheshire Jewish Nursery Property Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 August 2025

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

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

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

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

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

Approved by the Board of Trustees on 8·6-26 **and signed on its behalf by:**

Ginette Esterkin
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

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

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

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

It is my responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Steven Nixon BSc (Hons) FCCA
LANGERS MN LTD
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 12 June 2026

North Cheshire Jewish Nursery Property Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Charitable activities					
Nursery	3.1	30,000	30,000	30,000	30,000
Investments	3.2	1	1	1	1
Total income		30,001	30,001	30,001	30,001
Expenditure					
Charitable activities	4.1	34,250	34,250	34,238	34,238
Net income/(expenditure)		(4,249)	(4,249)	(4,237)	(4,237)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		(4,249)	(4,249)	(4,237)	(4,237)
Reconciliation of funds:					
Total funds beginning of the year	10	404,915	404,915	409,152	409,152
Total funds at the end of the year		400,666	400,666	404,915	404,915

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

North Cheshire Jewish Nursery Property Trust
BALANCE SHEET
as at 31 August 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	7	**395,936**	399,706
Current Assets			
Cash at bank and in hand		**5,210**	6,133
Creditors: Amounts falling due within one year	8	**(480)**	(924)
Net Current Assets		**4,730**	5,209
Total Assets less Current Liabilities		**400,666**	404,915
Funds			
General fund (unrestricted)		**400,666**	404,915
Total funds	10	**400,666**	404,915

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

Approved by the Board of Trustees and authorised for issue on 8-6-26 **and signed on its behalf by**

GCEsterkin.

Ginette Esterkin
Trustee

1. GENERAL INFORMATION

North Cheshire Jewish Nursery Property Trust is a charity incorporated in England. The registered office of the charity is North Cheshire Jewish Primary School, St. Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ, UK which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The Charity is public benefit entity.

Statement of compliance
The financial statements of the charity for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Unrestricted funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

Donated goods, facilities and services
Donated current assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to current assets.

Investments
Income from investments is included in the year in which it is receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

North Cheshire Jewish Nursery Property Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

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

Long leasehold property	Straight line over life of lease

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

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

3. INCOME

3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Nursery:				
Letting of property for charitable purposes	**30,000**	**-**	**30,000**	30,000

3.2 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank interest	**1**	**-**	**1**	1

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
North Cheshire Jewish Nursery Education Trust	**30,000**	**-**	**-**	**30,000**	30,000
Depreciation & Amortisation in total for the period	**-**	**-**	**3,770**	**3,770**	3,770
Governance Costs (Note 4.2)	**-**	**-**	**480**	**480**	468
	30,000	**-**	**4,250**	**34,250**	34,238

4.2 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Independent Examiner's fees	**-**	**-**	**480**	**480**	468

4.3 SUPPORT COSTS

	Charitable Activities	Governance Costs	2025	2024
	£	£	£	£
Support	**3,770**	**480**	**4,250**	4,238

5. NET INCOME

	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**3,770**	3,770
Independent Examiner's remuneration:		
- independent examination services	**480**	468

6. INVESTMENT AND OTHER INCOME

	2025 £	2024 £
Bank interest	**1**	1

7. TANGIBLE FIXED ASSETS

	Long leasehold property £	Total £
Cost		
At 31 August 2025	463,704	463,704
Depreciation		
At 1 September 2024	63,998	63,998
Charge for the financial year	3,770	3,770
At 31 August 2025	67,768	67,768
Net book value		
At 31 August 2025	**395,936**	**395,936**
At 31 August 2024	399,706	399,706

8. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Trade creditors	**-**	456
Accruals and deferred income	**480**	468
	480	924

9. RESERVES

	2025 £	2024 £
At the beginning of the year	**404,915**	409,152
Deficit for the financial year	**(4,249)**	(4,237)
At the end of the year	**400,666**	404,915

10. FUNDS

10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2023	409,152	409,152
Movement during the financial year	(4,237)	(4,237)
At 31 August 2024	404,915	404,915
Movement during the financial year	(4,249)	(4,249)
At 31 August 2025	**400,666**	**400,666**

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2025 £
Unrestricted funds					
Unrestricted General	404,915	30,001	34,250	-	400,666
Total funds	**404,915**	**30,001**	**34,250**	**-**	**400,666**

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

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	395,936	5,210	**(480)**	400,666
	395,936	**5,210**	**(480)**	**400,666**

11. TRUSTEES' REMUNERATION

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

12. RELATED PARTY TRANSACTIONS

North Cheshire Jewish Nursery Education Trust

During the year £30,000 (2024 £30,000) rent was received from the Education Trust and a £30,000 (2024 £30,000) donation was paid to the Education Trust.

13. POST-BALANCE SHEET EVENTS

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

14. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Accounts

Charity Number: 1110468

North Cheshire Jewish Nursery Property Trust

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

North Cheshire Jewish Nursery Property Trust
CONTENTS

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Ginette Esterkin Philip Hodari Anthony Wagner
Charity Number in England and Wales	1110468
Principal Address	North Cheshire Jewish Primary School St. Ann's Road North Heald Green Cheadle Stockport Cheshire SK8 4RZ
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Ltd Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Lloyds TSB 223 Finney Lane Heald Green Cheadle Cheshire SK8 3PY

North Cheshire Jewish Nursery Property Trust
TRUSTEES' REPORT
for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

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

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

In this report the trustees of North Cheshire Jewish Nursery Property Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The Trust's objects, as laid out in the Trust Deed, are to provide facilities for the provision of education for children under statutory school age and to enhance the development and education of children under statutory school age.

Structure, Governance and Management

Structure
The charity is constituted as an unincorporated charity, established by Trust Deed dated 21/12/2004, as amended 22/01/2013. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The methods used to recruit and appoint new charity trustees
The trustees of the Trust were appointed by the trust deed from within the governing body of the School with a proven record of commitment to education, and in particular Jewish education. Future appointments are by the trustees. All Trustees serve for a period of 3 years, with the exception of the first trustees who have been appointed for terms of 3, 4 and 5 years, and are eligible for re-election. The trustees have the appropriate knowledge of how a charity created for educational purposes should operate. Nevertheless, consideration is currently being given to the most appropriate form of training for trustees.

The charity's organisational structure
The Trustees have a once yearly meeting to discuss issues arising from the administration of the Trust. Because the Trust employs no staff, further decisions in regard to the running of the Trust are made by the trustees by informal contact.

Review of Activities, Achievements and Performance
The objects of the Trust have been achieved by the Trust entering into a 125-year lease with the foundation trustees of the School of land on the campus of the School. On this land has been constructed a purpose-designed single-story nursery building to provide 70 places. The Trust has also provided equipment within the nursery building. The appropriate funds were raised through donations flowing from a fund-raising campaign managed by the trustees, including activities managed through the subsidiary, NCJPS Promotions Limited.

A mortgage of £200,000 was obtained from Allied Irish Bank in order to provide funds to pay the amount due to the building contractor and other costs. This has now been discharged in full.

The majority of rent due from the North Cheshire Jewish Nursery Education Trust is to be donated back to that trust, retaining any amount needed to pay administration fees.

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

The Trust has undertaken no activities this year.

Financial Review
Incoming resources, which relate wholly to unrestricted funds, totalled £30,001. Total resources expended, again wholly in respect of unrestricted funds, amounted to £34,238. Therefore the result for the year was a deficit of £4,237.

The net assets at 31 August 2024 amounted to £404,915. The value of tangible fixed assets, being the nursery building amounted to £399,706. Total liabilities amounted to £924.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Results
At the end of the financial year the charity has assets of £405,839 (2023 - £409,608) and liabilities of £924 (2023 - £456). The net assets of the charity have decreased by £(4,237).

Reserves Position and Policy
The view of the trustees is that there is no requirement to hold any significant cash reserves or other investments, because of the main objectives of the Trust. This statement has to take into account the main risk issue facing the Trust as set out below.

Principal Risks and Uncertainties
The main risk facing the Trust is that its current tenant, the Education Trust, does not attract sufficient pupil numbers.

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

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. North Cheshire Jewish Nursery Property Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

The charity's relationships with related parties.
The Charity now operates in partnership with the North Cheshire Jewish Nursery Education Trust, which provides nursery care on a day-to-day basis in the complex, the building of which this Trust was formed to achieve.

The Trust also works in cooperation with North Cheshire Jewish Primary School in so far as its aim is to increase the number of children in that school by providing a feeder nursery.

Approved by the Board of Trustees on 27/06/2025 **and signed on its behalf by:**

G C Esterkin

Ginette Esterkin
Trustee

North Cheshire Jewish Nursery Property Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 August 2024

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

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

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

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

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

Approved by the Board of Trustees on 27/06/2025 **and signed on its behalf by:**

G C Esterkin

Ginette Esterkin
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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

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

It is my responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Steven Nixon BSc (Hons) FCCA
LANGERS MN LTD
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 27 June 2025

North Cheshire Jewish Nursery Property Trust

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Donations and legacies	3.1	-	-	6,332	6,332
Charitable activities					
Nursery	3.2	30,000	30,000	30,000	30,000
Investments	3.3	1	1	-	-
Total income		**30,001**	**30,001**	36,332	36,332
Expenditure					
Charitable activities	4.1	34,238	34,238	34,226	34,226
Net income/(expenditure)		**(4,237)**	**(4,237)**	2,106	2,106
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		**(4,237)**	**(4,237)**	2,106	2,106
Reconciliation of funds:					
Total funds beginning of the year	10	409,152	409,152	407,046	407,046
Total funds at the end of the year		**404,915**	**404,915**	409,152	409,152

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

North Cheshire Jewish Nursery Property Trust

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	7	**399,706**	403,476
Current Assets			
Cash at bank and in hand		**6,133**	6,132
Creditors: Amounts falling due within one year	8	**(924)**	(456)
Net Current Assets		**5,209**	5,676
Total Assets less Current Liabilities		**404,915**	409,152
Funds			
General fund (unrestricted)		**404,915**	409,152
Total funds	10	**404,915**	409,152

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

Approved by the Board of Trustees and authorised for issue on 27/06/2025 **and signed on its behalf by**

G C Esterkin

Ginette Esterkin
Trustee

1. GENERAL INFORMATION

North Cheshire Jewish Nursery Property Trust is a charity incorporated in England. The registered office of the charity is North Cheshire Jewish Primary School, St. Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ, UK which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The Charity is public benefit entity.

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

Fund accounting
The following are the categories of funds maintained:

Unrestricted funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

Donated goods, facilities and services
Donated current assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to current assets.

Investments
Income from investments is included in the year in which it is receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

North Cheshire Jewish Nursery Property Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

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

Long leasehold property - Straight line over life of lease

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

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

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Gifts individually more than £1000	-	-	-	6,332

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Nursery:				
Letting of property for charitable purposes	30,000	-	30,000	30,000

3.3 INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Bank interest	1	-	1	-

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
North Cheshire Jewish Nursery Education Trust	30,000	-	-	30,000	30,000
Depreciation & Amortisation in total for the period	-	-	3,770	3,770	3,770
Governance Costs (Note 4.2)	-	-	468	468	456
	30,000	-	4,238	34,238	34,226

4.2 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Independent Examiner's fees	-	-	468	468	456

4.3 SUPPORT COSTS	Charitable Activities	Governance Costs	2024	2023
	£	£	£	£
Support	3,770	468	4,238	4,226

North Cheshire Jewish Nursery Property Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

5. NET INCOME

	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**3,770**	3,770
Independent Examiner's remuneration:		
- independent examination services	**468**	456

6. INVESTMENT AND OTHER INCOME

	2024	2023
	£	£
Bank interest	**1**	-

7. TANGIBLE FIXED ASSETS

	Long leasehold property	Total
	£	£
Cost		
At 31 August 2024	463,704	463,704
Depreciation		
At 1 September 2023	60,228	60,228
Charge for the financial year	3,770	3,770
At 31 August 2024	63,998	63,998
Net book value		
At 31 August 2024	**399,706**	**399,706**
At 31 August 2023	403,476	403,476

8. CREDITORS
Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**456**	-
Accruals and deferred income	**468**	456
	924	456

9. RESERVES

	2024	2023
	£	£
At the beginning of the year	**409,152**	407,046
(Deficit)/Surplus for the financial year	**(4,237)**	2,106
At the end of the year	**404,915**	409,152

North Cheshire Jewish Nursery Property Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

10. FUNDS
10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2022	407,046	407,046
Movement during the financial year	2,106	2,106
At 31 August 2023	409,152	409,152
Movement during the financial year	(4,237)	(4,237)
At 31 August 2024	**404,915**	**404,915**

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Unrestricted funds					
Unrestricted General	409,152	30,001	34,238	-	404,915
Total funds	**409,152**	**30,001**	**34,238**	**-**	**404,915**

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

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	399,706	6,133	**(924)**	404,915
	399,706	**6,133**	**(924)**	**404,915**

11. TRUSTEES' REMUNERATION

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

12. RELATED PARTY TRANSACTIONS

North Cheshire Jewish Nursery Education Trust

During the year £30,000 (2023 £30,000) rent was received from the Education Trust and a £30,000 (2023 £30,000) donation was paid to the Education Trust.

13. POST-BALANCE SHEET EVENTS

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

14. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

England & Wales - Charity number 1110468

Accounts

The Charity Registration Number is :-   1110468

North Cheshire Jewish Nursery Property Trust

Report and Accounts

31 August 2023

North Cheshire Jewish Nursery Property Trust

Report and accounts for the year ended 31 August 2023

Contents

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- North Cheshire Jewish Nursery Property Trust

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1110468

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

Date of Trust Deed 21 December 2004

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

North Cheshire Jewish Primary School
St Ann's Road North, Heald Green
Cheadle, SK8 4RZ
Telephone 0161 282 4500
Email Address ncjn@ntlbusiness.com

The Trustees in office on the date the report was approved were:-

Ginette Esterkin
Philip Hodari
Anthony Wagner

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Trust's objects, as laid out in the Trust Deed, are to provide facilities for the provision of education for children under statutory school age and to enhance the development and education of children under statutory school age.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The objects of the Trust have been achieved by the Trust entering into a 125-year lease with the foundation trustees of the School of land on the campus of the School. On this land has been constructed a purpose-designed single-story nursery building to provide 70 places. The Trust has also provided equipment within the nursery building. The appropriate funds were raised through donations flowing from a fund-raising campaign managed by the trustees, including activities managed through the subsidiary, NCJPS Promotions Limited.

A mortgage of £200,000 was obtained from Allied Irish Bank in order to provide funds to pay the amount due to the building contractor and other costs. This has now been discharged in full.

The majority of rent due from the North Cheshire Jewish Nursery Education Trust is to be donated back to that trust, retaining any amount needed to pay administration fees.

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

The main achievements and performance of the charity during the year.

The Trust has undertaken no activities this year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees of the Trust were appointed by the trust deed from within the governing body of the School with a proven record of commitment to education, and in particular Jewish education. Future appointments are by the trustees. All Trustees serve for a period of 3 years, with the exception of the first trustees who have been appointed for terms of 3, 4 and 5 years, and are eligible for re-election. The trustees have the appropriate knowledge of how a charity created for educational purposes should operate. Nevertheless, consideration is currently being given to the most appropriate form of training for trustees

The charity's organisational structure.

The Trustees have a once yearly meeting to discuss issues arising from the administration of the Trust. Because the Trust employs no staff, further decisions in regard to the running of the Trust are made by the trustees by informal contact.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2023

The charity's relationships with related parties.

The Charity now operates in partnership with the North Cheshire Jewish Nursery Education Trust, which provides nursery care on a day-to-day basis in the complex, the building of which this Trust was formed to achieve.

The Trust also works in cooperation with North Cheshire Jewish Primary School in so far as its aim is to increase the number of children in that school by providing a feeder nursery.

Bankers Lloyds TSB, 223 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3PY

Financial review

The charity's financial position at the end of the year ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income/(expenditure)	2,106	(3,939)
Unrestricted Revenue Funds available for the general purposes of the charity	409,152	407,046
Total Funds	409,152	407,046

Financial review of the position at the reporting date, 31 August 2023 .

Incoming resources, which relate wholly to unrestricted funds, totalled £36,332. Total resources expended, again wholly in respect of unrestricted funds, amounted to £34,226. Therefore the result for the year was a surplus of £2,106.

The net assets at 31 August 2023 amounted to £409,152. The value of tangible fixed assets, being the nursery building amounted to £403,456. Total liabilities amounted to £456.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The view of the trustees is that there is no requirement to hold any significant cash reserves or other investments, because of the main objectives of the Trust. This statement has to take into account the main risk issue facing the Trust as set out below.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The main risk facing the Trust is that its current tennant, the Education Trust, does not attract sufficient pupil numbers.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2023

Details of The Independent Examiner

Eric Langer BSC FCA
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21/05/2024 ……………………………………..

G C Esterkin
……………………………………..
Ginette Esterkin
Trustee

North Cheshire Jewish Nursery Property Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2023

I report to the trustees on my examination of the accounts of North Cheshire Jewish Nursery Property Trust (the Trust) for the year ended 31 August 2023

Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of 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 Act.

Independent Examiner's Statement

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

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 proper understanding of the accounts to be reached.

…………………………

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on …………………………

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2023

Statement of Financial Activities for the year ended 31 August 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	6,332	-	**6,332**	225
Charitable activities	A2	30,000	-	**30,000**	30,000
Total income	**A**	**36,332**	**-**	**36,332**	**30,225**
Expenditure on:					
Charitable activities	B2	34,226	-	**34,226**	34,164
Total expenditure	**B**	**34,226**	**-**	**34,226**	**34,164**
Net income/(expenditure) for the year		**2,106**	**-**	**2,106**	**(3,939)**
Net income after transfers	**A-B-C**	**2,106**	**-**	**2,106**	**(3,939)**
Net movement in funds		**2,106**	**-**	**2,106**	**(3,939)**
Reconciliation of funds:-	**E**				
Total funds brought forward		407,046	-	**407,046**	410,985
Total funds carried forward		**409,152**	**-**	**409,152**	**407,046**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	225	-	**225**
Charitable activities	A2	30,000	-	**30,000**
Total income	**A**	30,225	-	30,225
Expenditure on:				
Charitable activities	B2	34,164	-	**34,164**
Total expenditure	**B**	**34,164**	**-**	**34,164**
Net expenditure for the year		(3,939)	-	**(3,939)**
Net income after transfers		(3,939)	-	(3,939)
Net movement in funds		**(3,939)**	**-**	**(3,939)**
Reconciliation of funds:-	**E**			
Total funds brought forward		410,985	-	**410,985**
Total funds carried forward		**407,046**	**-**	**407,046**

All activities derive from continuing operations

North Cheshire Jewish Nursery Property Trust - Balance Sheet as at 31 August 2023

	Note	SORP Ref		2023 £		2022 £
Fixed assets		A				
Tangible assets	7	A2		403,476		407,246
Current assets		B				
Investments held as current assets	8	B3	-		225	
Cash at bank and in hand		B4	6,132		19	
Total current assets			6,132		244	
Creditors: amounts falling due within one year	9	C1	(456)		(444)	
Net current assets/(liabilities)				5,676		(200)
The total net assets of the charity				409,152		407,046

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2023 £	2022 £
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	12	D3	409,152	407,046
Total charity funds			409,152	407,046

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

G C Esterkin

Ginette Esterkin
Trustee
Approved by the board of trustees on 21/05/2024

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is North Cheshire Jewish Primary School, St Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Income recognition

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

Income from investments is included in the year in which it is receivable.

Donated goods, facilities and services

Donated current assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to current assets.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold premises	straight line over life of lease

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the char

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2023	**2022**
	£	**£**
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,770	3,770
Independent examiners' remuneration	456	444

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2023

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2022	463,704	463,704
At 31 August 2023	**463,704**	**463,704**
Depreciation		
At 1 September 2022	56,458	56,458
Charge for the year	3,770	3,770
At 31 August 2023	**60,228**	**60,228**
Net book value		
At 31 August 2023	**403,476**	**403,476**
At 31 August 2022	**407,246**	**407,246**

8 Investments held as current assets at market value at 31 August 2023

	2023	2022
	£	£
Listed investments	-	225
	-	225

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	456	444
	456	444

10 Related party transactions

North Cheshire Jewish Nursery Education Trust

During the year £30,000 (2022 £30,000) rent was received from the Education Trust and a £30,000 (2022 £29,950) donation was paid to the Education Trust.

Notes to the Accounts for the year ended 31 August 2023

11 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	403,476	-	-	**403,476**
Current Assets	6,132		-	**6,132**
Current Liabilities	(456)	-	-	**(456)**
	409,152	**-**	**-**	**409,152**

At 1 September 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	407,246	-	-	**407,246**
Current Assets	244	-	-	**244**
Current Liabilities	(444)	-	-	**(444)**
	407,046	**-**	**-**	**407,046**

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 13 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	407,046	2,106	**-**	**409,152**
Total unrestricted and designated funds	**407,046**	**2,106**	**-**	**409,152**
Total charity funds	**407,046**	**2,106**	**-**	**409,152**

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**36,332**	**(34,226)**	**-**	**2,106**
	36,332	**(34,226)**	**-**	**2,106**

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

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

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP

This analysis is classsified by conventional nominal descriptions and not by activity.

15 Donations and Legacies

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donated goods and services					
Small gifts individually less than £1000		-	-	**-**	225
Gifts individually more than £1000		6,332	-	**6,332**	-
Total donated goods and services		**6,332**	**-**	**6,332**	**225**
Total Donations and Legacies	**A1**	**6,332**	**-**	**6,332**	**225**

16 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Letting of property for charitable purposes	30,000	-	**30,000**	30,000
Total Primary purpose and ancillary trading	**30,000**	**-**	**30,000**	**30,000**

17 Total Income from charitable activities

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading		30,000	-	**30,000**	30,000
Total from charitable activities	**A2**	**30,000**	**-**	**30,000**	**30,000**

All 2022 income was unrestricted

18 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Reallocated from support costs		*3,770*	-	**3,770**	*3,770*
Total charitable trading costs	**B2b**	**3,770**	**-**	**3,770**	**3,770**

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP

19 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations		30,000	-	**30,000**	29,950
Total grantmaking costs	**B2c**	**30,000**	**-**	**30,000**	**29,950**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
North Cheshire Jewish Nursery Education Trust	30,000	-	30,000	29,950
	30,000	**-**	**30,000**	**29,950**

20 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Financial costs				
Depreciation & Amortisation in total for the period	3,770	-	**3,770**	3,770
Support costs before reallocation	**3,770**	**-**	**3,770**	**3,770**
Less support costs reallocated to specific activities				
To charitable trading costs	(3,770)	-	**(3,770)**	(3,770)

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	456	-	**456**	444
Total Governance costs	**456**	**-**	**456**	**444**

22 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total charitable trading costs	**B2b**	3,770	-	**3,770**	3,770
Total grantmaking costs	**B2c**	30,000	-	**30,000**	29,950
Total Governance costs	**B2e**	456	-	**456**	444
Total charitable expenditure	**B2**	**34,226**	**-**	**34,226**	**34,164**

All 2022 expenditure was unrestricted

NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

England & Wales - Charity number 1110468

Accounts

The Charity Registration Number is :-   1110468

North Cheshire Jewish Nursery Property Trust

Report and Accounts

31 August 2022

North Cheshire Jewish Nursery Property Trust

Report and accounts for the year ended 31 August 2022

Contents

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- North Cheshire Jewish Nursery Property Trust

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1110468

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

Date of Trust Deed 21 December 2004

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

North Cheshire Jewish Primary School
St Ann's Road North, Heald Green
Cheadle, SK8 4RZ
Telephone 0161 282 4500
Email Address ncjn@ntlbusiness.com

The Trustees in office on the date the report was approved were:-

Ginette Esterkin
Philip Hodari
Anthony Wagner

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Trust's objects, as laid out in the Trust Deed, are to provide facilities for the provision of education for children under statutory school age and to enhance the development and education of children under statutory school age.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The objects of the Trust have been achieved by the Trust entering into a 125 year lease with the foundation trustees of the School of land on the campus of the School. On this land has been constructed a purpose-designed single story nursery building to provide 70 places. The Trust has also provided equipment within the nursery building. The appropriate funds were raised through donations flowing from a fund-raising campaign managed by the trustees, including activities managed through the subsidiary, NCJPS Promotions Limited.

A mortgage of £200,000 was obtained from Allied Irish Bank in order to provide funds to pay the amount due to the building contractor and other costs. This has now been discharged in full.

All rent now due from the North Cheshire Jewish Nursery Education Trust is to be donated back to that trust, less any amount required to cover annual expenses.

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

The main achievements and performance of the charity during the year.

The Trust has undertaken no activities this year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees of the Trust were appointed by the trust deed from within the governing body of the School with a proven record of commitment to education, and in particular Jewish education. Future appointments are by the trustees. All Trustees serve for a period of 3 years, with the exception of the first trustees who have been appointed for terms of 3, 4 and 5 years, and are eligible for re-election. The trustees have the appropriate knowledge of how a charity created for educational purposes should operate. Nevertheless, consideration is currently being given to the most appropriate form of training for trustees

The charity's organisational structure.

The Trustees have a once yearly meeting to discuss issues arising from the administration of the Trust. Because the Trust employs no staff, further decisions in regard to the running of the Trust are made by the trustees by informal contact.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2022

The charity's relationships with related parties.

The Charity now operates in partnership with the North Cheshire Jewish Nursery Education Trust, which provides nursery care on a day-to-day basis in the complex, the building of which this Trust was formed to achieve.

The Trust also works in cooperation with North Cheshire Jewish Primary School in so far as its aim is to increase the number of children in that school by providing a feeder nursery.

Bankers	Lloyds TSB, 223 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3PY

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net expenditure	(3,939)	(4,202)
Unrestricted Revenue Funds available for the general purposes of the charity	407,046	410,985
Total Funds	407,046	410,985

Financial review of the position at the reporting date, 31 August 2022 .

Incoming resources, which relate wholly to unrestricted funds, totalled £30,225. Total resources expended, again wholly in respect of unrestricted funds, amounted to £34,164. Therefore the result for the year was a deficit of £3,939.

The net assets at 31 August 2022 amounted to £407,046. The value of tangible fixed assets, being the nursery building amounted to £407,247. Total liabilities amounted to £444.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The view of the trustees is that there is no requirement to hold any significant cash reserves or other investments, because of the main objectives of the Trust.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The main risk facing the Trust is that its current tennant, the Education Trust, does not attract sufficient pupil numbers.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2022

Details of The Independent Examiner

Eric Langer BSC FCA
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28/06/2023 ………………………………………...

G C Esterkin

………………………………………...
Ginette Esterkin
Trustee

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2022

I report to the trustees on my examination of the accounts of North Cheshire Jewish Nursery Property Trust (the Trust) for the year ended 31 August 2022

Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of 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 Act.

Independent Examiner's Statement

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

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 proper understanding of the accounts to be reached.

Eric Langer

....

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 28 June 2023

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2022

Statement of Financial Activities for the year ended 31 August 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	225	-	**225**	-
Charitable activities	A2	30,000	-	**30,000**	30,000
Total income	**A**	**30,225**	**-**	**30,225**	**30,000**
Expenditure on:					
Charitable activities	B2	34,164	-	**34,164**	34,202
Total expenditure	**B**	**34,164**	**-**	**34,164**	**34,202**
Net expenditure for the year		**(3,939)**	**-**	**(3,939)**	**(4,202)**
Net income after transfers	**A-B-C**	**(3,939)**	**-**	**(3,939)**	**(4,202)**
Net movement in funds		**(3,939)**	**-**	**(3,939)**	**(4,202)**
Reconciliation of funds:-	**E**				
Total funds brought forward		410,985	-	**410,985**	415,187
Total funds carried forward		**407,046**	**-**	**407,046**	**410,985**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Charitable activities	A2	30,000	-	**30,000**
Total income	**A**	30,000	-	30,000
Expenditure on:				
Charitable activities	B2	34,202	-	**34,202**
Total expenditure	**B**	**34,202**	**-**	**34,202**
Net expenditure for the year		(4,202)	-	**(4,202)**
Net income after transfers		(4,202)	-	(4,202)
Net movement in funds		**(4,202)**	**-**	**(4,202)**
Reconciliation of funds:-	**E**			
Total funds brought forward		415,187	-	**415,187**
Total funds carried forward		**410,985**	**-**	**410,985**

All activities derive from continuing operations

North Cheshire Jewish Nursery Property Trust - Balance Sheet as at 31 August 2022

	Note	SORP Ref		2022 £		2021 £
Fixed assets		A				
Tangible assets	7	A2		407,247		411,017
Current assets		B				
Investments held as current assets	8	B3	225		-	
Cash at bank and in hand		B4	18		400	
Total current assets			243		400	
Creditors: amounts falling due within one year	9	C1	(444)		(432)	
Net current liabilities				(201)		(32)
The total net assets of the charity				407,046		410,985

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2022 £	2021 £
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	12	D3	407,046	410,985
Total charity funds			407,046	410,985

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

G C Esterkin

Ginette Esterkin
Trustee
Approved by the board of trustees on 28/06/2023 ……………………………………...

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is North Cheshire Jewish Primary School, St Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Income recognition

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

Income from investments is included in the year in which it is receivable.

Donated goods, facilities and services

Donated current assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to current assets.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2022

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold premises	straight line over life of lease

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the char

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,770	3,770
Independent examiners' remuneration	444	432

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2022

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2021	463,704	463,704
At 31 August 2022	**463,704**	**463,704**
Depreciation		
At 1 September 2021	52,687	52,687
Charge for the year	3,770	3,770
At 31 August 2022	**56,457**	**56,457**
Net book value		
At 31 August 2022	**407,247**	**407,247**
At 31 August 2021	**411,017**	**411,017**

8 Investments held as current assets at market value at 31 August 2022

	2022	2021
	£	£
Listed investments	225	-
	225	-

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	444	432
	444	432

10 Related party transactions

North Cheshire Jewish Nursery Education Trust

During the year £30,000 (2021 £30,000) rent was received from the Education Trust and a £29,950 (2021 £30,000) donation was paid to the Education Trust.

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2022

11 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	407,247	-	-	**407,247**
Current Assets	243		-	**243**
Current Liabilities	(444)	-	-	**(444)**
	407,046	**-**	**-**	**407,046**

At 1 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	411,017	-	-	**411,017**
Current Assets	400	-	-	**400**
Current Liabilities	(432)	-	-	**(432)**
	410,985	**-**	**-**	**410,985**

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 13 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	410,985	(3,939)	**-**	**407,046**
Total unrestricted and designated funds	**410,985**	**(3,939)**	**-**	**407,046**
Total charity funds	**410,985**	**(3,939)**	**-**	**407,046**

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**30,225**	**(34,164)**	**-**	**(3,939)**
	30,225	**(34,164)**	**-**	**(3,939)**

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

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

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP

This analysis is classsified by conventional nominal descriptions and not by activity.

15 Donations and Legacies

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donated goods and services					
Small gifts individually less than £1000		225	-	**225**	-
Total donated goods and services		**225**	**-**	**225**	**-**
Total Donations and Legacies	**A1**	**225**	**-**	**225**	**-**

16 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading					
Letting of property for charitable purposes		30,000	-	**30,000**	30,000
Total Primary purpose and ancillary trading		**30,000**	**-**	**30,000**	**30,000**

17 Total Income from charitable activities

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading		30,000	-	**30,000**	30,000
Total from charitable activities	**A2**	**30,000**	**-**	**30,000**	**30,000**

All 2021 income was unrestricted

18 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Reallocated from support costs		*3,770*	-	**3,770**	*3,770*
Total charitable trading costs	**B2b**	**3,770**	**-**	**3,770**	**3,770**

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP

19 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations		29,950	-	**29,950**	30,000
Total grantmaking costs	**B2c**	**29,950**	**-**	**29,950**	**30,000**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
North Cheshire Jewish Nursery Education Trust	29,950	-	29,950	30,000
	29,950	**-**	**29,950**	**30,000**

20 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Financial costs				
Depreciation & Amortisation in total for the period	3,770	-	**3,770**	3,770
Support costs before reallocation	**3,770**	**-**	**3,770**	**3,770**
Less support costs reallocated to specific activities				
To charitable trading costs	(3,770)	-	**(3,770)**	(3,770)

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	444	-	**444**	432
Total Governance costs	**444**	**-**	**444**	**432**

22 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total charitable trading costs	**B2b**	3,770	-	**3,770**	3,770
Total grantmaking costs	**B2c**	29,950	-	**29,950**	30,000
Total Governance costs	**B2e**	444	-	**444**	432
Total charitable expenditure	**B2**	**34,164**	**-**	**34,164**	**34,202**

All 2021 expenditure was unrestricted

NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

England & Wales - Charity number 1110468

Accounts

The Charity Registration Number is :- 1110468

North Cheshire Jewish Nursery Property Trust

Report and Accounts

31 August 2021

North Cheshire Jewish Nursery Property Trust

Report and accounts for the year ended 31 August 2021

Contents

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2021

The Trustees present their Report and Accounts for the year ended 31 August 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- North Cheshire Jewish Nursery Property Trust

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1110468

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

Date of Trust Deed 21 December 2004

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

North Cheshire Jewish Primary School
St Ann's Road North, Heald Green
Cheadle, SK8 4RZ
Telephone 0161 282 4500
Email Address ncjn@ntlbusiness.com

The Trustees in office on the date the report was approved were:-

Ginette Esterkin
Philip Hodari
Anthony Wagner - appointed 28 June 2021

The following persons served as Trustees during the year ended 31 August 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Simone Kirsch - resigned 28 June 2021

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Trust's objects, as laid out in the Trust Deed, are to provide facilities for the provision of education for children under statutory school age and to enhance the development and education of children under statutory school age.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The objects of the Trust have been achieved by the Trust entering into a 125 year lease with the foundation trustees of the School of land on the campus of the School. On this land has been constructed a purpose-designed single story nursery building to provide 70 places. The Trust has also provided equipment within the nursery building. The appropriate funds were raised through donations flowing from a fund-raising campaign managed by the trustees, including activities managed through the subsidiary, NCJPS Promotions Limited.

A mortgage of £200,000 was obtained from Allied Irish Bank in order to provide funds to pay the amount due to the building contractor and other costs. This has now been discharged in full.

All rent now due from the North Cheshire Jewish Nursery Education Trust is to be donated back to that trust.

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

The main achievements and performance of the charity during the year.

The Trust has undertaken no activities this year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees of the Trust were appointed by the trust deed from within the governing body of the School with a proven record of commitment to education, and in particular Jewish education. Future appointments are by the trustees. All Trustees serve for a period of 3 years, with the exception of the first trustees who have been appointed for terms of 3, 4 and 5 years, and are eligible for re-election. The trustees have the appropriate knowledge of how a charity created for educational purposes should operate. Nevertheless, consideration is currently being given to the most appropriate form of training for trustees

The charity's organisational structure.

The Trustees have a once yearly meeting to discuss issues arising from the administration of the Trust. Because the Trust employs no staff, further decisions in regard to the running of the Trust are made by the trustees by informal contact.

The charity's relationships with related parties.

The Charity now operates in partnership with the North Cheshire Jewish Nursery Education Trust, which provides nursery care on a day-to-day basis in the complex, the building of which this Trust was formed to achieve.

The Trust also works in cooperation with North Cheshire Jewish Primary School in so far as its aim is to increase the number of children in that school by providing a feeder nursery.

Bankers Lloyds TSB, 223 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3PY

Financial review

The charity's financial position at the end of the year ended 31 August 2021

The financial position of the charity at 31 August 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net expenditure	(4,202)	(4,201)
Unrestricted Revenue Funds available for the general purposes of the charity	410,986	415,188
Total Funds	410,986	415,188

Financial review of the position at the reporting date, 31 August 2021 .

Incoming resources, which relate wholly to unrestricted funds, totalled £30,000. Total resources expended, again wholly in respect of unrestricted funds, amounted to £34,202. Therefore the result for the year was a deficit of £4,202.

The net assets at 31 August 2021 amounted to £410,986. The value of tangible fixed assets, being the nursery building amounted to £411,017. Total liabilities amounted to £432.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The view of the trustees is that there is no requirement to hold any significant cash reserves or other investments, because of the main objectives of the Trust.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The main risk facing the Trust is that its current tennant, the Education Trust, does not attract sufficient pupil numbers.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2021

Details of The Independent Examiner

Eric Langer BSC FCA
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 23/06/2022

G C Esterkin

Ginette Esterkin
Trustee

North Cheshire Jewish Nursery Property Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2021

I report to the trustees on my examination of the accounts of North Cheshire Jewish Nursery Property Trust (the Trust) for the year ended 31 August 2021

Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of 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 Act.

Independent Examiner's Statement

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

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 proper understanding of the accounts to be reached.

Eric Langer

....

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 28 June 2022

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2021

Statement of Financial Activities for the year ended 31 August 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	**2021**	**2021**	**2020**
		£	**£**	**£**	**£**
Income & Endowments from:					
Charitable activities	A2	30,000	-	**30,000**	30,000
Investments	A4	-	-	**-**	1
Total income	**A**	**30,000**	**-**	**30,000**	**30,001**
Expenditure on:					
Charitable activities	B2	34,202	-	**34,202**	34,202
Total expenditure	**B**	**34,202**	**-**	**34,202**	**34,202**
Net expenditure for the year		**(4,202)**	**-**	**(4,202)**	**(4,201)**
Net income after transfers	**A-B-C**	**(4,202)**	**-**	**(4,202)**	**(4,201)**
Net movement in funds		**(4,202)**	**-**	**(4,202)**	**(4,201)**
Reconciliation of funds:-	**E**				
Total funds brought forward		415,188	-	**415,188**	419,389
Total funds carried forward		**410,986**	**-**	**410,986**	**415,188**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Charitable activities	A2	30,000	-	**30,000**
Investments	A4	1	-	**1**
Total income	**A**	30,001	-	30,001
Expenditure on:				
Charitable activities	B2	34,202	-	**34,202**
Total expenditure	**B**	**34,202**	**-**	**34,202**
Net expenditure for the year		(4,201)	-	**(4,201)**
Net income after transfers		(4,201)	-	(4,201)
Net movement in funds		**(4,201)**	**-**	**(4,201)**
Reconciliation of funds:-	**E**			
Total funds brought forward		419,389	-	**419,389**
Total funds carried forward		**415,188**	**-**	**415,188**

All activities derive from continuing operations

North Cheshire Jewish Nursery Property Trust - Balance Sheet as at 31 August 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Tangible assets	7	A2		411,017		414,787
Current assets		B				
Cash at bank and in hand		B4	401		833	
Total current assets			401		833	
Creditors: amounts falling due within one year	8	C1	(432)		(432)	
Net current (liabilities)/assets				(31)		401
The total net assets of the charity				410,986		415,188

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2021 £	2020 £
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	11	D3	410,986	415,188
Total charity funds			410,986	415,188

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

G C Esterkin

Ginette Esterkin
Trustee 23/06/2022
Approved by the board of trustees on ……………………………………...

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is North Cheshire Jewish Primary School, St Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Income recognition

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

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ove estimated useful lives.

Leasehold premises	straight line over life of lease

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the char

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net (deficit)/surplus before tax in the financial year

	2021	**2020**
	£	**£**
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,770	3,770
Independent examiners' remuneration	432	432

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2021

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2020	463,704	463,704
At 31 August 2021	**463,704**	**463,704**
Depreciation		
At 1 September 2020	48,917	48,917
Charge for the year	3,770	3,770
At 31 August 2021	**52,687**	**52,687**
Net book value		
At 31 August 2021	**411,017**	**411,017**
At 31 August 2020	**414,787**	**414,787**

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	432	432
	432	**432**

9 Related party transactions

North Cheshire Jewish Nursery Education Trust

During the year £30,000 (2020 £30,000) rent was received from the Education Trust and a £30,000 (2020 £30,000) donation was paid to the Education Trust.

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2021

10 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	411,017	-	-	**411,017**
Current Assets	401		-	**401**
Current Liabilities	(432)	-	-	**(432)**
	410,986	**-**	**-**	**410,986**

At 1 September 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	414,787	-	-	**414,787**
Current Assets	833	-	-	**833**
Current Liabilities	(432)	-	-	**(432)**
	415,188	**-**	**-**	**415,188**

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 12 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	415,188	(4,202)	-	**410,986**
Total unrestricted and designated funds	**415,188**	**(4,202)**	**-**	**410,986**
Total charity funds	**415,188**	**(4,202)**	**-**	**410,986**

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**30,000**	**(34,202)**	**-**	**(4,202)**
	30,000	**(34,202)**	**-**	**(4,202)**

13 The purposes for which the funds as detailed in note 11 are held by the charity are:-

Unrestricted and designated funds:-

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

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

14 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading					
Letting of property for charitable purposes		30,000	-	**30,000**	30,000
Total Primary purpose and ancillary trading		**30,000**	**-**	**30,000**	**30,000**

15 Total Income from charitable activities

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading		30,000	-	**30,000**	30,000
Total from charitable activities	**A2**	**30,000**	**-**	**30,000**	**30,000**

All 2020 income was unrestricted

16 Investment income

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		-	-	**-**	1
Total investment income	**A4**	**-**	**-**	**-**	**1**

All 2020 income was unrestricted

17 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Reallocated from support costs		*3,770*	-	**3,770**	*3,770*
Total charitable trading costs	**B2b**	**3,770**	**-**	**3,770**	**3,770**

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

18 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to organisations		30,000	-	**30,000**	30,000
Total grantmaking costs	**B2c**	**30,000**	**-**	**30,000**	**30,000**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
North Cheshire Jewish Nursery Education Trust	30,000	-	30,000	30,000
	30,000	**-**	**30,000**	**30,000**

19 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Financial costs				
Depreciation & Amortisation in total for the period	3,770	-	**3,770**	3,770
Support costs before reallocation	**3,770**	**-**	**3,770**	**3,770**
Less support costs reallocated to specific activities				
To charitable trading costs	(3,770)	-	**(3,770)**	(3,770)

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	432	-	**432**	432
Total Governance costs	**432**	**-**	**432**	**432**

21 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total charitable trading costs	**B2b**	3,770	-	**3,770**	3,770
Total grantmaking costs	**B2c**	30,000	-	**30,000**	30,000
Total Governance costs	**B2e**	432	-	**432**	432
Total charitable expenditure	**B2**	**34,202**	**-**	**34,202**	**34,202**

All 2020 expenditure was unrestricted

NORTH CHESHIRE JEWISH NURSERY PROPERTY TRUST

England & Wales - Charity number 1110468

Accounts

The Charity Registration Number is :-   1110468

North Cheshire Jewish Nursery Property Trust

Report and Accounts

31 August 2020

North Cheshire Jewish Nursery Property Trust

Report and accounts for the year ended 31 August 2020

Contents

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2020

The Trustees present their Report and Accounts for the year ended 31 August 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- North Cheshire Jewish Nursery Property Trust

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1110468

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

Date of Trust Deed 21 December 2004

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

North Cheshire Jewish Primary School
St Ann's Road North, Heald Green
Cheadle, SK8 4RZ
Telephone 0161 282 4500
Email Address ncjn@ntlbusiness.com

The Trustees in office on the date the report was approved were:-

Ginette Esterkin
Philip Hodari
Simone Kirsch

The following persons served as Trustees during the year ended 31 August 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Trust's objects, as laid out in the Trust Deed, are to provide facilities for the provision of education for children under statutory school age and to enhance the development and education of children under statutory school age.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The objects of the Trust have been achieved by the Trust entering into a 125 year lease with the foundation trustees of the School of land on the campus of the School. On this land has been constructed a purpose-designed single story nursery building to provide 70 places. The Trust has also provided equipment within the nursery building. The appropriate funds were raised through donations flowing from a fund-raising campaign managed by the trustees, including activities managed through the subsidiary, NCJPS Promotions Limited.

A mortgage of £200,000 was obtained from Allied Irish Bank in order to provide funds to pay the amount due to the building contractor and other costs. This has now been discharged in full.

All rent now due from the North Cheshire Jewish Nursery Education Trust is to be donated back to that trust.

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

The main achievements and performance of the charity during the year.

The Trust has undertaken no activities this year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees of the Trust were appointed by the trust deed from within the governing body of the School with a proven record of commitment to education, and in particular Jewish education.   Future appointments are by the trustees. All Trustees serve for a period of 3 years, with the exception of the first trustees who have been appointed for terms of 3, 4 and 5 years, and are eligible for re-election. The trustees have the appropriate knowledge of how a charity created for educational purposes should operate. Nevertheless, consideration is currently being given to the most appropriate form of training for trustees

The charity's organisational structure.

The Trustees have a once yearly meeting to discuss issues arising from the administration of the Trust. Because the Trust employs no staff, further decisions in regard to the running of the Trust are made by the trustees by informal contact.

The charity's relationships with related parties.

The Charity now operates in partnership with the North Cheshire Jewish Nursery Education Trust, which provides nursery care on a day-to-day basis in the complex, the building of which this Trust was formed to achieve.

The Trust also works in cooperation with North Cheshire Jewish Primary School in so far as its aim is to increase the number of children in that school by providing a feeder nursery.

Bankers Lloyds TSB, 223 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3PY

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net expenditure	(4,201)	(4,189)
Unrestricted Revenue Funds available for the general purposes of the charity	415,188	419,389
Total Funds	415,188	419,389

Financial review of the position at the reporting date, 31 August 2020 .

Incoming resources, which relate wholly to unrestricted funds, totalled £30,001. Total resources expended, again wholly in respect of unrestricted funds, amounted to £34,202. Therefore the result for the year was a deficit of £4,201.

The net assets at 31 August 2020 amounted to £415,188. The value of tangible fixed assets, being the nursery building amounted to £414,787. Total liabilities amounted to £432.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The view of the trustees is that there is no requirement to hold any significant cash reserves or other investments, because of the main objectives of the Trust.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The main risk facing the Trust is that its current tennant, the Education Trust, does not attract sufficient pupil numbers.

North Cheshire Jewish Nursery Property Trust

Trustees' Annual Report for the year ended 31 August 2020

Details of The Independent Examiner

Eric Langer BSC FCA
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28/06/2021

G C Esterkin

Ginette Esterkin
Trustee

North Cheshire Jewish Nursery Property Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2020

I report to the trustees on my examination of the accounts of North Cheshire Jewish Nursery Property Trust (the Trust) for the year ended 31 August 2020

Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of 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 Act.

Independent Examiner's Statement

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

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 proper understanding of the accounts to be reached.

Eric Langer

....

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 28 June 2021

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities for the year ended 31 August 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	**2020**	**2020**	**2019**
		£	**£**	**£**	**£**
Income & Endowments from:					
Charitable activities	A2	30,000	-	**30,000**	30,000
Investments	A4	1	-	**1**	1
Total income	**A**	**30,001**	**-**	**30,001**	**30,001**
Expenditure on:					
Charitable activities	B2	34,202	-	**34,202**	34,190
Total expenditure	**B**	**34,202**	**-**	**34,202**	**34,190**
Net expenditure for the year		**(4,201)**	**-**	**(4,201)**	**(4,189)**
Net income after transfers	**A-B-C**	**(4,201)**	**-**	**(4,201)**	**(4,189)**
Net movement in funds		**(4,201)**	**-**	**(4,201)**	**(4,189)**
Reconciliation of funds:-	**E**				
Total funds brought forward		419,389	-	**419,389**	423,578
Total funds carried forward		**415,188**	**-**	**415,188**	**419,389**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 9 to 14 form an integral part of these accounts.

North Cheshire Jewish Nursery Property Trust - Statement of Financial Activities for the year ended 31 August 2020

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income from:				
Charitable activities	A2	30,000	-	**30,000**
Investments	A4	1	-	**1**
Total income	**A**	30,001	-	30,001
Expenditure on:				
Charitable activities	B2	34,190	-	**34,190**
Total expenditure	**B**	**34,190**	**-**	**34,190**
Net expenditure for the year		(4,189)	-	**(4,189)**
Net income after transfers		(4,189)	-	(4,189)
Net movement in funds		**(4,189)**	**-**	**(4,189)**
Reconciliation of funds:-	**E**			
Total funds brought forward		423,578	-	**423,578**
Total funds carried forward		**419,389**	**-**	**419,389**

All activities derive from continuing operations

North Cheshire Jewish Nursery Property Trust - Balance Sheet as at 31 August 2020

	Note	SORP Ref		2020 £		2019 £
Fixed assets		A				
Tangible assets	7	A2		414,787		418,557
Current assets		B				
Cash at bank and in hand		B4	833		1,252	
Total current assets			833		1,252	
Creditors: amounts falling due within one year	8	C1	(432)		(420)	
Net current assets				401		832
The total net assets of the charity				415,188		419,389

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2020 £	2019 £
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	11	D3	415,188	419,389
Total charity funds			415,188	419,389

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

G C Esterkin

Ginette Esterkin
Trustee
Approved by the board of trustees on 28/06/2021

The notes attached on pages 9 to 14 form an integral part of these accounts.

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is North Cheshire Jewish Primary School, St Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Income recognition

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

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ovei estimated useful lives.

Leasehold premises	straight line over life of lease

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the char

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net (deficit)/surplus before tax in the financial year

	2020	**2019**
	£	**£**
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,770	3,770
Independent examiners' remuneration	432	420

North Cheshire Jewish Nursery Property Trust

Notes to the Accounts for the year ended 31 August 2020

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2019	463,704	463,704
At 31 August 2020	**463,704**	**463,704**
Depreciation		
At 1 September 2019	45,147	45,147
Charge for the year	3,770	3,770
At 31 August 2020	**48,917**	**48,917**
Net book value		
At 31 August 2020	**414,787**	**414,787**
At 31 August 2019	**418,557**	**418,557**

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	432	420
	432	420

9 Related party transactions

North Cheshire Jewish Nursery Education Trust

During the year £30,000 (2019 £30,000) rent was received from the Education Trust and a £30,000 (2019 £30,000) donation was paid to the Education Trust.

Notes to the Accounts for the year ended 31 August 2020

10 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	414,787	-	-	**414,787**
Current Assets	833		-	**833**
Current Liabilities	(432)	-	-	**(432)**
	415,188	**-**	**-**	**415,188**

At 1 September 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	418,557	-	-	**418,557**
Current Assets	1,252	-	-	**1,252**
Current Liabilities	(420)	-	-	**(420)**
	419,389	**-**	**-**	**419,389**

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 12 £	Transfers between funds in 2020 £	Funds carried forward to 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	419,389	(4,201)	**-**	**415,188**
Total unrestricted and designated funds	**419,389**	**(4,201)**	**-**	**415,188**
Total charity funds	**419,389**	**(4,201)**	**-**	**415,188**

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**30,001**	**(34,202)**	**-**	**(4,201)**
	30,001	**(34,202)**	**-**	**(4,201)**

13 The purposes for which the funds as detailed in note 11 are held by the charity are:-

Unrestricted and designated funds:-

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

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

14 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Primary purpose and ancillary trading					
Letting of property for charitable purposes		30,000	-	**30,000**	30,000
Total Primary purpose and ancillary trading		**30,000**	**-**	**30,000**	**30,000**

15 Total Income from charitable activities

		Current year Unrestricted Funds £ 2020	Current year Restricted Funds £ 2020	Current year Total Funds £ 2020	Prior Year Total Funds £ 2019
Total income from charitable trading		30,000	-	**30,000**	30,000
Total from charitable activities	**A2**	**30,000**	**-**	**30,000**	**30,000**
All 2019 income was unrestricted					

16 Investment income

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable		1	-	**1**	1
Total investment income	**A4**	**1**	**-**	**1**	**1**
All 2019 income was unrestricted					

17 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Reallocated from support costs		*3,770*	-	**3,770**	*3,770*
Total charitable trading costs	**B2b**	**3,770**	**-**	**3,770**	**3,770**

North Cheshire Jewish Nursery Property Trust

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

18 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Grants made to organisations		30,000	-	**30,000**	30,000
Total grantmaking costs	**B2c**	**30,000**	**-**	**30,000**	**30,000**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
North Cheshire Jewish Nursery Education Trust	30,000	-	30,000	30,000
	30,000	**-**	**30,000**	**30,000**

19 Support costs for charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Financial costs				
Depreciation & Amortisation in total for the period	3,770	-	**3,770**	3,770
Support costs before reallocation	**3,770**	**-**	**3,770**	**3,770**
Less support costs reallocated to specific activities				
To charitable trading costs	(3,770)	-	**(3,770)**	(3,770)

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	432	-	**432**	420
Total Governance costs	**432**	**-**	**432**	**420**

21 Total Charitable expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total charitable trading costs	**B2b**	3,770	-	**3,770**	3,770
Total grantmaking costs	**B2c**	30,000	-	**30,000**	30,000
Total Governance costs	**B2e**	432	-	**432**	420
Total charitable expenditure	**B2**	**34,202**	**-**	**34,202**	**34,190**

All 2019 expenditure was unrestricted