

NORTH CHESHIRE JEWISH NURSERY EDUCATION TRUST

England & Wales · Charity number 1119430

Details

Status Registered

Legal form Trust

Registered 2007-05-31

Register [View on the Charity Commission register](#)

Contact

Address North Cheshire Jewish Primary School
St. Anns Road North
Heald Green
Cheadle
Cheshire
SK8 4RZ

Phone 01612524500

Activities

Objects: 1) TO PROVIDE EDUCATION IN AN ORTHODOX JEWISH ENVIRONMENT TO CHILDREN UNDER STATUTORY SCHOOL AGE.2) WITHIN AN ORTHODOX JEWISH ENVIRONMENT TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.3) TO ADVANCE THE EDUCATION AND TRAINING OF PARENTS IN THE PROVISION OF CHILDCARE.

Activities: to provide education and care in an orthodox jewish environment to children under statutory school age

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NORTH CHESHIRE AND GREATER MANCHESTER

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£361,067	£352,398	-	-
2023-08-31	£291,193	£321,163	-	-
2022-08-31	£319,241	£327,427	-	-
2021-08-31	£300,355	£318,437	-	-
2020-08-31	£355,670	£362,180	-	-

Trustees

Name	Role	Appointed
Jeremy Bolchover		2024-05-01
Jessica Saknaee Fox		2024-04-01
Penelope Toubkin		2025-04-02
Sara Crane		2023-03-20
Victoria Dale		2023-03-20

NORTH CHESHIRE JEWISH NURSERY EDUCATION TRUST

England & Wales - Charity number 1119430

Accounts

Charity Number: 1119430

North Cheshire Jewish Nursery Education Trust
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2024

North Cheshire Jewish Nursery Education Trust

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 16

North Cheshire Jewish Nursery Education Trust

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Ginnette Esterkin (Resigned 9 April 2024) Simone Shammah (Resigned 9 April 2024) Steph Cohen (Resigned 9 April 2024) Sasha Hawkes (Resigned 9 April 2024) Victoria Dale Sara Crane Jessica Saknaee-Fox (Appointed 1 April 2024) Jeremy Bolchover (Appointed 1 May 2024) Penelope Toubkin (Appointed 2 April 2025)
Charity Number in England and Wales	1119430
Principal Address	St Ann's Road North Heald Green Cheadle 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 SK8 3PY Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW

North Cheshire Jewish Nursery Education 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 Education 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;

- i) to provide education in an orthodox Jewish environment to children under statutory school age.
- ii) within an orthodox Jewish environment to provide necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays with the object of improving their conditions of life.
- iii) to advance the education and training of parents in the provision of childcare.

Structure, Governance and Management

Structure

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed, dated 20 November 2006, 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.

Governance

The Trustees meet formally twice yearly to discuss issues arising from the administration of the Trust. Decisions about the running of the Nursery are made by the Nursery Management Committee who meet on a regular basis and report back to the Trustees.

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.

North Cheshire Jewish Nursery Education Trust TRUSTEES' REPORT

for the financial year ended 31 August 2024

Review of Activities, Achievements and Performance

The Nursery run by the Trust opened in September 2006. It initially opened in Yeshurun Synagogue in Cheadle and moved to the building leased for the NCJN Property Trust in October 2006.

Charitable status was awarded on 31st May 2007.

The Nursery employs a nursery manager together with a number of full-time and part-time teachers and nursery nurses to satisfy staffing demands in accordance with government regulations. Day-to-day decisions are made by the nursery manager although policy and planning decisions are made by the management committee.

The nursery has a commitment to safeguarding. A data protection policy is in place.

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 results for the financial year and additional notes show income and expenditure in greater detail.

The Nursery had an Ofsted inspection this year and was rated as a "good" Nursery. Recommendations made by Ofsted have been reviewed and put in place.

We have supported children with SEN and have taken on several social services cases.

Pupil numbers remain low. There is a trend for many young families following the Jewish faith to move out of the area which means there is a decreasing demographic of children wanting a place at a Jewish nursery. The trustees are looking at ways to attract children outside the Jewish faith to increase the numbers.

Financial Review

Incoming resources totalled £361,067, the major part being nursery fees which, including grants, totalled £318,616. Total resources expended amounted to £352,398. Therefore the result for the period was a surplus of £8,669.

Net assets at 31 August 2024 amounted to £203,955.

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 £228,415 (2023 - £219,854) and liabilities of £24,460 (2023 - £24,568). The net assets of the charity have increased by £8,669.

Reserves Position and Policy

The view of the trustees is that sufficient cash reserves should be accumulated to allow for future repairs and refurbishment of the building and renewal of resources.

Principal Risks and Uncertainties

The main risk facing the Trust is that revenue it receives from pupils should be insufficient to cover future rental obligations. The Trust has increased fees and seeks to increase pupil numbers in order to ensure sufficient funds are raised.

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 Education Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 26/06/2025 and signed on its behalf by:



Jeremy Bolchover
Trustee

North Cheshire Jewish Nursery Education 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 26/06/2025 and signed on its behalf by:

JB Bolchover

Jeremy Bolchover
Trustee

North Cheshire Jewish Nursery Education Trust

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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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
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North Cheshire Jewish Nursery Education Trust

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	30,287	9,550	39,837	30,190	7,399	37,589
Charitable activities							
Nursery	3.2	318,616	-	318,616	259,689	-	259,689
Investments	3.3	2,569	-	2,569	1,215	-	1,215
Other income	3.4	45	-	45	99	-	99
Total income		351,517	9,550	361,067	291,193	7,399	298,592
Expenditure							
Charitable activities	4.1	342,848	9,550	352,398	321,163	7,399	328,562
Net income/(expenditure)		8,669	-	8,669	(29,970)	-	(29,970)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		8,669	-	8,669	(29,970)	-	(29,970)
Reconciliation of funds:							
Total funds beginning of the year	15	195,286	-	195,286	225,256	-	225,256
Total funds at the end of the year		203,955	-	203,955	195,286	-	195,286

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 Education Trust

BALANCE SHEET

as at 31 August 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	9	6,165	7,192
		<hr/>	<hr/>
Current Assets			
Debtors	10	18,532	18,619
Cash at bank and in hand		203,718	194,043
		<hr/>	<hr/>
		222,250	212,662
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	11	(24,460)	(24,568)
		<hr/>	<hr/>
Net Current Assets		197,790	188,094
		<hr/>	<hr/>
Total Assets less Current Liabilities		203,955	195,286
		<hr/>	<hr/>
Funds			
General fund (unrestricted)		203,955	195,286
		<hr/>	<hr/>
Total funds	15	203,955	195,286
		<hr/>	<hr/>

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 26/06/2025 and signed on its behalf by

JB Bolchover

Jeremy Bolchover
Trustee

North Cheshire Jewish Nursery Education Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

North Cheshire Jewish Nursery Education Trust is a charity incorporated in England. The registered office of the charity is St Ann's Road North, Heald Green, Cheadle, 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:

Restricted funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Unrestricted funds

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

Income

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

Income from charitable activities

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:

Nursery fees are recognised in full in the statement of financial activities in the year in which they are receivable.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Investments

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

North Cheshire Jewish Nursery Education Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

Expenditure

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

Tangible fixed assets and depreciation

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

Long leasehold property - Straight line over life of lease

Debtors

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

Cash at bank and in hand

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

Taxation

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

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Small donations individually less than £1000	287	-	287	190
	North Cheshire Jewish Nursery Property Trust	30,000	-	30,000	30,000
	Community Security Trust	-	8,253	8,253	7,399
	SEN Grant	-	1,297	1,297	-
		<u>30,287</u>	<u>9,550</u>	<u>39,837</u>	<u>37,589</u>
	Prior year restricted income; Community Security Trust £7,399.				
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Nursery:				
	Nursery fees	255,528	-	255,528	212,040
	Assisted places discount	(644)	-	(644)	(2,107)
	Stockport MBC	63,732	-	63,732	49,756
		<u>318,616</u>	<u>-</u>	<u>318,616</u>	<u>259,689</u>

North Cheshire Jewish Nursery Education Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Bank interest	2,569	-	2,569	1,215

3.4 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Recycling	45	-	45	99

4. EXPENDITURE				2024	2023
4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	£	£
Food	11,376	-	-	11,376	11,746
Cleaning and hygiene	15,474	-	-	15,474	15,944
Nursery equipment	6,689	-	-	6,689	3,328
Gross wages and salaries - charitable trading activities	225,767	-	-	225,767	211,616
Employers' NI - charitable trading activities	11,586	-	-	11,586	10,098
Defined contribution pension costs - charitable trading activities	2,538	-	-	2,538	2,473
Staff costs other	3,271	-	-	3,271	1,469
Rent	-	-	30,000	30,000	30,000
Rates and water	-	-	2,828	2,828	2,729
Light heat and power	-	-	7,324	7,324	6,463
Premises repairs, renewals and maintenance	-	-	3,938	3,938	3,478
Security	-	-	10,871	10,871	9,172
Insurance	-	-	5,614	5,614	5,188
Telephone	-	-	889	889	1,011
Photocopying	-	-	3,590	3,590	3,350
Registrations	-	-	429	429	425
Software	-	-	1,521	1,521	1,517
Charity donations	-	-	80	80	105
Accountancy fees other than examination or audit fees	-	-	2,729	2,729	2,546
Consultancy fees	-	-	1,530	1,530	1,464
Pension fees	-	-	1,123	1,123	1,118
Bank charges	-	-	32	32	32
HMRC Interest	-	-	156	156	319
Depreciation & Amortisation in total for the period	-	-	1,027	1,027	1,027
Governance Costs (Note 4.2)	-	-	2,016	2,016	1,944
	<u>276,701</u>	<u>-</u>	<u>75,697</u>	<u>352,398</u>	<u>328,562</u>

Restricted expenditure; Gross wages and salaries - charitable trading activities £1,297 (2023 £0); Security £8,253 (2023 £7,399).

4.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Independent Examiner's fees	-	-	2,016	2,016	1,944

North Cheshire Jewish Nursery Education Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

4.3	SUPPORT COSTS	Charitable Activities £	Governance Costs £	2024 £	2023 £
	Support	73,681	2,016	75,697	71,828
5. NET INCOME				2024 £	2023 £
	Net Income is stated after charging/(crediting):				
	Depreciation of tangible assets			1,027	1,027
	Independent Examiner's remuneration:				
	- independent examination services			2,016	1,944
	- other non-independent examination services			2,729	2,546
6. INVESTMENT AND OTHER INCOME				2024 £	2023 £
	Sundry income			45	99
	Bank interest			2,569	1,215
				2,614	1,314
7. INTEREST PAYABLE AND SIMILAR CHARGES				2024 £	2023 £
	HMRC interest			156	319
8. EMPLOYEES AND REMUNERATION					
	Number of employees			2024 Number	2023 Number
	The average number of persons employed (including executive trustees) during the financial year was as follows:				
	Nursery			14	15
	The staff costs comprise:			2024 £	2023 £
	Wages and salaries			225,767	211,616
	Social security costs			11,586	10,098
	Pension costs			2,538	2,473
				239,891	224,187

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

North Cheshire Jewish Nursery Education Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

9. TANGIBLE FIXED ASSETS

	Long leasehold property £	Total £
Cost		
At 31 August 2024	21,574	21,574
Depreciation		
At 1 September 2023	14,382	14,382
Charge for the financial year	1,027	1,027
At 31 August 2024	15,409	15,409
Net book value		
At 31 August 2024	6,165	6,165
At 31 August 2023	7,192	7,192

10. DEBTORS

	2024 £	2023 £
Trade debtors	5,550	5,431
Other debtors	5,327	5,594
Prepayments and accrued income	7,655	7,594
	18,532	18,619

11. CREDITORS

Amounts falling due within one year	2024 £	2023 £
Bank overdrafts	3,086	418
Trade creditors	4,172	10,430
Taxation and social security costs (Note 12)	7,424	5,620
Other creditors	46	46
Accruals and deferred income:		
Pension accrual	553	479
Other accruals	9,179	7,575
	24,460	24,568

12. TAXATION AND SOCIAL SECURITY

	2024 £	2023 £
Creditors:		
PAYE / NI	7,424	5,620

13. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £2,538 (2023 - £2,473).

North Cheshire Jewish Nursery Education Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

14. RESERVES

	2024 £	2023 £
At the beginning of the year	195,286	225,256
Surplus/(Deficit) for the financial year	8,669	(29,970)
At the end of the year	<u>203,955</u>	<u>195,286</u>

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2022	225,256	225,256
Movement during the financial year	(29,970)	(29,970)
At 31 August 2023	195,286	195,286
Movement during the financial year	8,669	8,669
At 31 August 2024	<u>203,955</u>	<u>203,955</u>

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
SEN and CST Grants	-	9,550	9,550	-	-
Unrestricted funds					
Unrestricted General	195,286	351,517	342,848	-	203,955
Total funds	<u>195,286</u>	<u>361,067</u>	<u>352,398</u>	<u>-</u>	<u>203,955</u>

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.

Restricted funds

SEN and CST Grants

Grants received for specific purposes.

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	4,821	(4,821)	-
Unrestricted general funds	6,165	225,336	(21,374)	210,127
	<u>6,165</u>	<u>230,157</u>	<u>(26,195)</u>	<u>210,127</u>

16. RELATED PARTY TRANSACTIONS

North Cheshire Jewish Nursery Property Trust

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

North Cheshire Jewish Nursery Education Trust
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

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

17. POST-BALANCE SHEET EVENTS

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

18. 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 EDUCATION TRUST

England & Wales - Charity number 1119430

Accounts

The Charity Registration Number is :- 1119430

North Cheshire Jewish Nursery Education Trust

Report and Accounts

31 August 2023

North Cheshire Jewish Nursery Education Trust

Report and accounts for the year ended 31 August 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	5
Independent examiner's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	7
Statement of Financial Activities - Prior Year statement	8
Balance sheet	9
Notes to the accounts	10

North Cheshire Jewish Nursery Education 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 Education 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 1119430

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 20 November 2006

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 4901
Email Address ncjn@ntlbusiness.com
Web address <http://www.ncjps.org.uk/page/?pid=85>

The Trustees who served in the year ended 31 August 2023 and were in office on the date the report was approved were:-

Ginette Esterkin
Simone Shammah
Steph Cohen
Sasha Hawkes - appointed March 2023
Victoria Dale - appointed March 2023
Sara Feddy - appointed March 2023

North Cheshire Jewish Nursery Education 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

- i) to provide education in an orthodox Jewish environment to children under statutory school age.
- ii) within an orthodox Jewish environment to provide necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays with the object of improving their conditions of life.
- iii) to advance the education and training of parents in the provision of childcare.

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

The Nursery run by the Trust opened in September 2006. It initially opened in Yeshurun Synagogue in Cheadle and moved to the building leased for the NCJN Property Trust in October 2006.

Charitable status was awarded on 31st May 2007.

The Nursery employs a nursery manager together with a number of full-time and part-time teachers and nursery nurses to satisfy staffing demands in accordance with government regulations. Day-to-day decisions are made by the nursery manager although policy and planning decisions are made by the management committee.

The nursery has a commitment to safeguarding. A data protection policy is in place.

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 Nursery had an Ofsted inspection in August 2018 and was rated as a "good" Nursery. Recommendations made by Ofsted have been followed.

Pupil numbers are continuing to decrease which is causing considerable concern. As a result of Covid more parents are working from home and have decided not to send their children into Nursery as often. Also there is a trend for many young families following the Jewish faith to move out of the area which means there is a decreasing demographic of children wanting a place at a Jewish nursery. The trustees are monitoring the situation and trying to find ways of enticing more children to join the Nursery.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2023

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

Incoming resources totalled £298,592, the major part being nursery fees which, including grants, totalled £259,689. Total resources expended amounted to £328,562. Therefore the result for the period was a deficit of £29,970.

Net assets at 31 August 2023 amounted to £195,286.

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 sufficient cash reserves should be accumulated to allow for future repairs and refurbishment of the building and renewal of resources.

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 revenue it receives from pupils should be insufficient to cover future rental obligations. The Trust has increased fees and seeks to increase pupil numbers in order to ensure sufficient funds are raised.

Details of The Independent Examiner

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

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2023

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.

11/06/2024

This report was approved by the board of trustees on

G C Esterkin

.....

Ginette Esterkin
Trustee

Report of the Independent Examiner to the Trustees of North Cheshire Jewish Nursery Education Trust on the accounts for the year ended 31 August 2023

I report to the Trustees on my examination of the accounts of the charity on pages 1 to 18 for the year ended 31 August 2023.

Responsibilities and the basis of the report

As described on page 5, you, the Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your charity's accounts as 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 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by with Section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. 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 a proper understanding of the accounts to be reached.



.....
Eric Langer BSc FCA
Chartered Accountant

11 June 2024

.....
Date

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

North Cheshire Jewish Nursery Education 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 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	30,190	7,399	37,589	43,178
Charitable activities	A2	259,689	-	259,689	275,528
Investments	A4	1,215	-	1,215	318
Other	A5	99	-	99	217
Total income	A	291,193	7,399	298,592	319,241
Expenditure on:					
Charitable activities	B2	321,163	7,399	328,562	327,427
Total expenditure	B	321,163	7,399	328,562	327,427
Net expenditure for the year		(29,970)	-	(29,970)	(8,186)
Net income after transfers	A-B-C	(29,970)	-	(29,970)	(8,186)
Net movement in funds		(29,970)	-	(29,970)	(8,186)
Reconciliation of funds:-					
Total funds brought forward		225,256	-	225,256	233,442
Total funds carried forward		195,286	-	195,286	225,256

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 activities derive from continuing operations

The notes attached on pages 10 to 18 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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	36,332	6,846	43,178
Charitable activities	A2	275,528	-	275,528
Investments	A4	318	-	318
Other	A5	217	-	217
Total income	A	<u>312,395</u>	<u>6,846</u>	<u>319,241</u>
Expenditure on:				
Charitable activities	B2	320,581	6,846	327,427
Total expenditure	B	<u>320,581</u>	<u>6,846</u>	<u>327,427</u>
Net expenditure for the year		(8,186)	-	(8,186)
Net income after transfers		<u>(8,186)</u>	-	<u>(8,186)</u>
Net movement in funds		<u>(8,186)</u>	-	<u>(8,186)</u>
Reconciliation of funds:-	E			
Total funds brought forward		233,442	-	233,442
Total funds carried forward		<u>225,256</u>	-	<u>225,256</u>
All activities derive from continuing operations				

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

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	7,192	8,219
Current assets		B		
Debtors	11	B2	18,619	17,808
Cash at bank and in hand		B4	194,043	223,480
Total current assets			<u>212,662</u>	<u>241,288</u>
Creditors: amounts falling due within one year	12	C1	<u>(24,568)</u>	<u>(24,251)</u>
Net current assets			188,094	217,037
The total net assets of the charity			<u>195,286</u>	<u>225,256</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	195,286	225,256
Total charity funds			<u>195,286</u>	<u>225,256</u>

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 6.

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

11/06/2024

Approved by the board of trustees on

The notes attached on pages 10 to 18 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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:

Nursery fees are recognised in full in the statement of financial activities in the year in which they are receivable.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

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.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2023

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	211,616	199,316
Employer's National Insurance for all staff	10,098	8,791
Employer's operating costs of defined contribution pension schemes	2,473	2,114
Total salaries, wages and related costs	<u>224,187</u>	<u>210,221</u>
Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	<u>15</u>	<u>14</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 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.

9 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Early Years Funding	990	990	-	-
Total	<u>990</u>	<u>990</u>	<u>-</u>	<u>-</u>
			2023	2022
			£	£
These deferrals are included in creditors			<u>-</u>	<u>990</u>

10 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2022	21,574	21,574
At 31 August 2023	<u>21,574</u>	<u>21,574</u>
Depreciation		
At 1 September 2022	13,355	13,355
Charge for the year	1,027	1,027
At 31 August 2023	<u>14,382</u>	<u>14,382</u>
Net book value		
At 31 August 2023	<u>7,192</u>	<u>7,192</u>
At 31 August 2022	<u>8,219</u>	<u>8,219</u>

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2023

11 Debtors

	2023	2022
	£	£
Trade debtors	5,431	3,525
Prepayments and accrued income	7,594	9,957
Other debtors	5,594	4,326
	<u>18,619</u>	<u>17,808</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	418	644
Trade creditors	10,430	10,815
Accruals	7,575	7,831
Deferred Income - Unrestricted & designated funds	-	990
PAYE, NIC VAT and other taxes	5,620	3,512
Other creditors	525	459
	<u>24,568</u>	<u>24,251</u>

13 Income and Expenditure account summary

	2023	2022
	£	£
At 1 September 2022	225,256	233,442
Loss after tax for the year	(29,970)	(8,186)
At 31 August 2023	<u>195,286</u>	<u>225,256</u>

14 Related party transactions

North Cheshire Jewish Nursery Property Trust

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

15 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	7,192	-	-	7,192
Current Assets	212,662	-	-	212,662
Current Liabilities	(24,568)	-	-	(24,568)
	<u>195,286</u>	<u>-</u>	<u>-</u>	<u>195,286</u>
At 1 September 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	8,219	-	-	8,219
Current Assets	241,288	-	-	241,288
Current Liabilities	(24,251)	-	-	(24,251)
	<u>225,256</u>	<u>-</u>	<u>-</u>	<u>225,256</u>

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2023

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023 See Note 17	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	225,256	(29,970)	-	195,286
Total unrestricted and designated funds	225,256	(29,970)	-	195,286
Total charity funds	225,256	(29,970)	-	195,286

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	291,193	(321,163)	-	(29,970)
Restricted funds:-				
SEN and CST Grants	7,399	(7,399)	-	-
	298,592	(328,562)	-	(29,970)

18 The purposes for which the funds as detailed in note 16 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.

Restricted funds:-

SEN and CST Grants

Grants received for specific purposes

North Cheshire Jewish Nursery Education Trust

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

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

19 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	190	-	190	90
Total donations and gifts from individuals	190	-	190	90
Revenue grants from government and public bodies				
Stockport Local Discretionary Grant Scheme	-	-	-	5,000
Coronavirus Job Retention Scheme Grant	-	-	-	742
Total public sector revenue grants	-	-	-	5,742
Revenue grants and donations from non public bodies				
North Cheshire Jewish Nursery Property Trust	30,000	-	30,000	29,950
Community Security Trust	-	7,399	7,399	6,846
Manchester Metropolitan University	-	-	-	550
Total private sector revenue grants	30,000	7,399	37,399	37,346
Total Donations and Legacies	A1 30,190	7,399	37,589	43,178

The 2022 Community Security Trust income of £6,846 was restricted.

20 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				
Nursery fees	212,040	-	212,040	203,882
Assisted places discount	(2,107)	-	(2,107)	(1,296)
Total Primary purpose and ancillary trading	209,933	-	209,933	202,586

All 2022 income was unrestricted

21 Charitable income from funders

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Contractual payments from public bodies to fund charitable activities				
Stockport MBC	49,756	-	49,756	72,942
Total contractual payments from public bodies	49,756	-	49,756	72,942
Total Charitable income from funders	49,756	-	49,756	72,942

All 2022 income was unrestricted

North Cheshire Jewish Nursery Education Trust

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

22 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	209,933	-	209,933	202,586
Total Charitable income from funders	49,756	-	49,756	72,942
Total from charitable activities	A2 259,689	-	259,689	275,528

23 Investment income

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Bank Interest Receivable	1,215	-	1,215	318
Total investment income	A4 1,215	-	1,215	318

All 2022 income was unrestricted

24 Other income and gains

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Summary of Other income Recycling	99	-	99	217
Total other income	A5 99	-	99	217

All 2022 income was unrestricted

25 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
Food	11,746	-	11,746	10,611
Cleaning and hygiene	15,944	-	15,944	16,924
Nursery equipment	3,328	-	3,328	5,569
Gross wages and salaries - charitable trading activities	211,616	-	211,616	199,316
Employers' NI - charitable trading activities	10,098	-	10,098	8,791
Defined contribution pension costs - charitable trading activities	2,473	-	2,473	2,114
Staff costs other	1,469	-	1,469	3,352
Reallocated from support costs	62,545	7,399	69,944	78,806
Total charitable trading costs	B2b 319,219	7,399	326,618	325,483

Excluding support costs all 2022 expenditure was unrestricted

North Cheshire Jewish Nursery Education Trust

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

26 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 £
Premises Expenses				
Rent	30,000	-	30,000	30,000
Rates and water	2,729	-	2,729	2,603
Light heat and power	6,463	-	6,463	7,069
Premises repairs, renewals and maintenance	3,478	-	3,478	12,630
Security	1,773	7,399	9,172	8,343
Property insurance	5,188	-	5,188	4,733
Administrative overheads				
Telephone	1,011	-	1,011	1,156
Photocopying	3,350	-	3,350	3,625
Admin costs	-	-	-	15
Registrations	425	-	425	422
Software	1,517	-	1,517	1,704
Charity donations	105	-	105	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,546	-	2,546	2,788
Consultancy fees	1,464	-	1,464	1,557
Pension fees	1,118	-	1,118	1,102
Financial costs				
Bank charges	32	-	32	32
HMRC Interest	319	-	319	-
Depreciation & Amortisation in total for the period	1,027	-	1,027	1,027
Support costs before reallocation	62,545	7,399	69,944	78,806
Less support costs reallocated to specific activities				
To charitable trading costs	(62,545)	(7,399)	(69,944)	(78,806)

£6,846 of the 2022 security was restricted

27 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	1,944	-	1,944	-
Auditor's fees	-	-	-	1,944
Total Governance costs	1,944	-	1,944	1,944

All 2022 expenditure was unrestricted

North Cheshire Jewish Nursery Education Trust

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

28 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	319,219	7,399	326,618	325,483
Total Governance costs	B2e	1,944	-	1,944	1,944
Total charitable expenditure	B2	<u>321,163</u>	<u>7,399</u>	<u>328,562</u>	<u>327,427</u>

NORTH CHESHIRE JEWISH NURSERY EDUCATION TRUST

England & Wales - Charity number 1119430

Accounts

The Charity Registration Number is :- 1119430

North Cheshire Jewish Nursery Education Trust

Report and Accounts

31 August 2022

North Cheshire Jewish Nursery Education Trust

Report and accounts for the year ended 31 August 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	5
Independent auditor's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Balance sheet	11
Notes to the accounts	12

North Cheshire Jewish Nursery Education 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 Education 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 1119430

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 20 November 2006

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 4901
Email Address ncjn@ntlbusiness.com
Web address <http://www.ncjps.org.uk/page/?pid=85>

The Trustees who served during the year ended 31 August 2022 and were in office on the date the report was approved were:-

Ginette Esterkin
Simone Shammah
Steph Cohen - appointed April 2022
Sasha Hawkes - appointed March 2023
Victoria Dale - appointed March 2023
Sara Feddy - appointed March 2023

The following persons served as Trustees during the year ended 31 August 2022 :-

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

Gail Swerling - resigned April 2022

North Cheshire Jewish Nursery Education 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

- i) to provide education in an orthodox Jewish environment to children under statutory school age.
- ii) within an orthodox Jewish environment to provide necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays with the object of improving their conditions of life.
- iii) to advance the education and training of parents in the provision of childcare.

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

The Nursery run by the Trust opened in September 2006. It initially opened in Yeshurun Synagogue in Cheadle and moved to the building leased for the NCJN Property Trust in October 2006.

Charitable status was awarded on 31st May 2007.

The Nursery employs a nursery manager together with a number of full-time and part-time teachers and nursery nurses to satisfy staffing demands in accordance with government regulations. Day-to-day decisions are made by the nursery manager although policy and planning decisions are made by the management committee.

The nursery has a commitment to safeguarding. A data protection policy is in place.

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 Nursery had an Ofsted inspection in August 2018 and was rated as a "good" Nursery. Recommendations made by Ofsted have been followed.

Pupil numbers are continuing to decrease which is causing considerable concern. As a result of Covid more parents are working from home and have decided not to send their children into Nursery as often. Also there is a trend for many young families following the Jewish faith to move out of the area which means there is a decreasing demographic of children wanting a place at a Jewish nursery. The trustees are monitoring the situation and trying to find ways of enticing more children to join the Nursery.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2022

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

Incoming resources totalled £319,241, the major part being nursery fees which, including grants, totalled £275,528. Total resources expended amounted to £327,427. Therefore the result for the period was a deficit of £8,186.

Net assets at 31 August 2022 amounted to £225,257.

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 sufficient cash reserves should be accumulated to allow for future repairs and refurbishment of the building and renewal of resources.

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 revenue it receives from pupils should be insufficient to cover future rental obligations. The Trust has increased fees and seeks to increase pupil numbers in order to ensure sufficient funds are raised.

Details of The Auditor

Langer & Co
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2022

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 auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

28/06/2023

This report was approved by the board of trustees on

G C Esterkin

.....
Ginette Esterkin
Trustee

Opinion

We have audited the financial statements of North Cheshire Jewish Nursery Education Trust for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning
 - policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
 - remuneration policies, key drivers for remuneration and bonus levels; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team have experience of working with charities and this experience was relevant to the discussion about where fraud risks may arise.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the UK Charities Act, FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and Charities SORP(FRS102).

Identifying and assessing potential risks related to irregularities

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

Reviewing the financial statement disclosures and testing to supporting documentation to assess

- compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities including Charity Commission and HMRC ;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



28 June 2023

Langer & Co
Chartered Accountant and
Statutory Auditor

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

North Cheshire Jewish Nursery Education 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 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	36,332	6,846	43,178	61,675
Charitable activities	A2	275,528	-	275,528	245,675
Investments	A4	318	-	318	316
Other	A5	217	-	217	150
Total income	A	312,395	6,846	319,241	307,816
Expenditure on:					
Charitable activities	B2	320,581	6,846	327,427	325,898
Total expenditure	B	320,581	6,846	327,427	325,898
Net expenditure for the year		(8,186)	-	(8,186)	(18,082)
Net income after transfers	A-B-C	(8,186)	-	(8,186)	(18,082)
Net movement in funds		(8,186)	-	(8,186)	(18,082)
Reconciliation of funds:-					
Total funds brought forward		233,443	-	233,443	251,525
Total funds carried forward		225,257	-	225,257	233,443

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 activities derive from continuing operations

The notes attached on pages 12 to 20 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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:				
Donations & Legacies	A1	56,078	5,597	61,675
Charitable activities	A2	243,811	1,864	245,675
Investments	A4	316	-	316
Other	A5	150	-	150
Total income	A	300,355	7,461	307,816
Expenditure on:				
Charitable activities	B2	318,437	7,461	325,898
Total expenditure	B	318,437	7,461	325,898
Net expenditure for the year		(18,082)	-	(18,082)
Net income after transfers		(18,082)	-	(18,082)
Net movement in funds		(18,082)	-	(18,082)
Reconciliation of funds:-	E			
Total funds brought forward		251,525	-	251,525
Total funds carried forward		233,443	-	233,443

All activities derive from continuing operations

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

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	8,219	9,246
Current assets		B		
Debtors	11	B2	17,808	11,273
Cash at bank and in hand		B4	223,481	231,791
Total current assets			<u>241,289</u>	<u>243,064</u>
Creditors: amounts falling due within one year	12	C1	<u>(24,251)</u>	<u>(18,867)</u>
Net current assets			217,038	224,197
The total net assets of the charity			<u>225,257</u>	<u>233,443</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	225,257	233,443
Total charity funds			<u>225,257</u>	<u>233,443</u>

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 audit under charity legislation, and the report of the Charities Act auditor is on page 8.

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

28/06/2023

Approved by the board of trustees on

The notes attached on pages 12 to 20 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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:

Nursery fees are recognised in full in the statement of financial activities in the year in which they are receivable.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

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.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2022

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	199,316	211,448
Employer's National Insurance for all staff	8,791	10,158
Employer's operating costs of defined contribution pension schemes	2,114	2,563
Total salaries, wages and related costs	210,221	224,169
Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	14	14

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 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.

9 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Early Years Funding	-	-	990	990
Total	-	-	990	990
These deferrals are included in creditors			2022	2021
			£	£
			990	-

10 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2021	21,574	21,574
At 31 August 2022	21,574	21,574
Depreciation		
At 1 September 2021	12,328	12,328
Charge for the year	1,027	1,027
At 31 August 2022	13,355	13,355
Net book value		
At 31 August 2022	8,219	8,219
At 31 August 2021	9,246	9,246

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2022

11 Debtors

	2022	2021
	£	£
Trade debtors	3,525	1,512
Prepayments and accrued income	9,957	6,018
Other debtors	4,326	3,743
	<u>17,808</u>	<u>11,273</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	644	505
Trade creditors	10,815	6,531
Accruals	7,831	8,782
Deferred Income - Unrestricted & designated funds	990	-
PAYE, NIC VAT and other taxes	3,512	2,328
Other creditors	459	721
	<u>24,251</u>	<u>18,867</u>

13 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	233,443	251,525
Loss after tax for the year	(8,186)	(18,082)
At 31 August 2022	<u>225,257</u>	<u>233,443</u>

14 Related party transactions

North Cheshire Jewish Nursery Property Trust

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

15 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	8,219	-	-	8,219
Current Assets	241,289	-	-	241,289
Current Liabilities	(24,251)	-	-	(24,251)
	<u>225,257</u>	<u>-</u>	<u>-</u>	<u>225,257</u>
At 1 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,246	-	-	9,246
Current Assets	243,064	-	-	243,064
Current Liabilities	(18,867)	-	-	(18,867)
	<u>233,443</u>	<u>-</u>	<u>-</u>	<u>233,443</u>

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2022

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022 See Note 17	Transfers between funds in 2022	Funds carried forward to 2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	233,443	(8,186)	-	225,257
Total unrestricted and designated funds	233,443	(8,186)	-	225,257
Total charity funds	233,443	(8,186)	-	225,257

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	312,395	(320,581)	-	(8,186)
Restricted funds:-				
SEN and CST Grants	6,846	(6,846)	-	-
	319,241	(327,427)	-	(8,186)

18 The purposes for which the funds as detailed in note 16 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.

Restricted funds:-

SEN and CST Grants

Grants received for specific purposes

North Cheshire Jewish Nursery Education Trust

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

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

19 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	90	-	90	431
Total donations and gifts from individuals	90	-	90	431
Revenue grants from government and public bodies				
Stockport Local Discretionary Grant Scheme	5,000	-	5,000	12,266
Coronavirus Job Retention Scheme Grant	742	-	742	13,381
Total public sector revenue grants	5,742	-	5,742	25,647
Revenue grants and donations from non public bodies				
North Cheshire Jewish Nursery Property Trust	29,950	-	29,950	30,000
Community Security Trust	-	6,846	6,846	5,597
Manchester Metropolitan University	550	-	550	-
Total private sector revenue grants	30,500	6,846	37,346	35,597
Total Donations and Legacies	A1 36,332	6,846	43,178	61,675

The 2021 Community Security Trust income of £5,597 was restricted.

20 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				
Nursery fees	203,882	-	203,882	178,132
Assisted places discount	(1,296)	-	(1,296)	(1,070)
Total Primary purpose and ancillary trading	202,586	-	202,586	177,062

All 2021 income was unrestricted

21 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Contractual payments from public bodies to fund charitable activities				
Stockport MBC	72,942	-	72,942	68,613
Total contractual payments from public bodies	72,942	-	72,942	68,613
Total Charitable income from funders	72,942	-	72,942	68,613

£1,864 of the 2021 Stockport MBC income was restricted

North Cheshire Jewish Nursery Education Trust

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

22 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	202,586	-	202,586	177,062
Total Charitable income from funders	72,942	-	72,942	68,613
Total from charitable activities	A2 275,528	-	275,528	245,675

23 Investment income

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Bank Interest Receivable	318	-	318	316
Total investment income	A4 318	-	318	316

All 2021 income was unrestricted

24 Other income and gains

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Summary of Other income Recycling	217	-	217	150
Total other income	A5 217	-	217	150

All 2021 income was unrestricted

25 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
Food	10,611	-	10,611	10,862
Cleaning and hygiene	16,924	-	16,924	16,042
Nursery equipment	5,569	-	5,569	3,688
Gross wages and salaries - charitable trading activities	199,316	-	199,316	211,448
Employers' NI - charitable trading activities	8,791	-	8,791	10,158
Defined contribution pension costs - charitable trading activities	2,114	-	2,114	2,563
Staff costs other	3,352	-	3,352	1,587
Reallocated from support costs	71,960	6,846	78,806	67,654
Total charitable trading costs	B2b 318,637	6,846	325,483	324,002

£1,864 of the 2021 gross wages and salaries was restricted

North Cheshire Jewish Nursery Education Trust

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

26 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 £
Premises Expenses				
Rent	30,000	-	30,000	30,000
Rates and water	2,603	-	2,603	3,096
Light heat and power	7,069	-	7,069	4,949
Premises repairs, renewals and maintenance	12,630	-	12,630	4,074
Security	1,497	6,846	8,343	6,566
Property insurance	4,733	-	4,733	5,160
Administrative overheads				
Telephone	1,156	-	1,156	1,066
Photocopying	3,625	-	3,625	3,543
Admin costs	15	-	15	-
Registrations	422	-	422	421
Software	1,704	-	1,704	1,186
Charity donations	-	-	-	303
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,788	-	2,788	3,633
Consultancy fees	1,557	-	1,557	1,496
Pension fees	1,102	-	1,102	1,102
Financial costs				
Bank charges	32	-	32	32
Depreciation & Amortisation in total for the period	1,027	-	1,027	1,027
Support costs before reallocation	71,960	6,846	78,806	67,654
Less support costs reallocated to specific activities				
To charitable trading costs	(71,960)	(6,846)	(78,806)	(67,654)

£5,597 of the 2021 security was restricted

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Auditor's fees	1,944	-	1,944	1,896
Total Governance costs	1,944	-	1,944	1,896

All 2021 expenditure was unrestricted

North Cheshire Jewish Nursery Education Trust

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

28 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	318,637	6,846	325,483	324,002
Total Governance costs	B2e	1,944	-	1,944	1,896
Total charitable expenditure	B2	<u>320,581</u>	<u>6,846</u>	<u>327,427</u>	<u>325,898</u>

NORTH CHESHIRE JEWISH NURSERY EDUCATION TRUST

England & Wales - Charity number 1119430

Accounts

The Charity Registration Number is :- 1119430

North Cheshire Jewish Nursery Education Trust

Report and Accounts

31 August 2021

North Cheshire Jewish Nursery Education Trust

Report and accounts for the year ended 31 August 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	5
Independent auditor's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Balance sheet	11
Notes to the accounts	12

North Cheshire Jewish Nursery Education 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 Education 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 1119430

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 20 November 2006

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 4901
Email Address ncjn@ntlbusiness.com
Web address <http://www.ncjps.org.uk/page/?pid=85>

The Trustees who served during the year ended 31 August 2021 and were in office on the date the report was approved were:-

Ginette Esterkin
Simone Shammah - appointed May 2021
Steph Cohen - appointed April 2022

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:-.

Anthony Wagner - resigned May 2021
Gail Swerling - resigned April 2022

North Cheshire Jewish Nursery Education 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

- i) to provide education in an orthodox Jewish environment to children under statutory school age.
- ii) within an orthodox Jewish environment to provide necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays with the object of improving their conditions of life.
- iii) to advance the education and training of parents in the provision of childcare.

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

The Nursery run by the Trust opened in September 2006. It initially opened in Yeshurun Synagogue in Cheadle and moved to the building leased for the NCJN Property Trust in October 2006.

Charitable status was awarded on 31st May 2007.

The Nursery employs a nursery manager together with a number of full-time and part-time teachers and nursery nurses to satisfy staffing demands in accordance with government regulations. Day-to-day decisions are made by the nursery manager although policy and planning decisions are made by the management committee.

The nursery has a commitment to safeguarding. A data protection policy is in place.

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 Nursery had an Ofsted inspection in August 2018 and was rated as a "good" Nursery. Recommendations made by Ofsted have been followed.

Pupil numbers are continuing to decrease which is causing some concern.

Covid restrictions have had a deleterious effect on the finances of the nursery. Although NCJN has remained open during much of lockdown as a facility for the children of essential workers, numbers are very much lower than normal. Staff have been furloughed and costs cut where possible. Some parents have made voluntary contributions to help cover costs. Activities are being sent home for children not attending nursery. Parents of those children attending are very grateful for the support their children are receiving.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2021

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

Incoming resources totalled £307,816, the major part being nursery fees which, including grants, totalled £245,675. Total resources expended amounted to £325,898. Therefore the result for the period was a deficit of £18,082.

Net assets at 31 August 2021 amounted to £233,443.

Taking into account the challenges presented by Covid-19, 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 sufficient cash reserves should be accumulated to allow for future repairs and refurbishment of the building and renewal of resources.

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 revenue it receives from pupils should be insufficient to cover future rental obligations. The Trust has increased fees and seeks to increase pupil numbers in order to ensure sufficient funds are raised.

Details of The Auditor

Langer & Co
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2021

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 auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

23/06/2022

This report was approved by the board of trustees on

G C Esterkin

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Ginette Esterkin
Trustee

Opinion

We have audited the financial statements of North Cheshire Jewish Nursery Education Trust for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning
 - policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
 - remuneration policies, key drivers for remuneration and bonus levels; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team have experience of working with charities and this experience was relevant to the discussion about where fraud risks may arise.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the UK Charities Act, FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and Charities SORP(FRS102).

Identifying and assessing potential risks related to irregularities

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

Reviewing the financial statement disclosures and testing to supporting documentation to assess

- compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities including Charity Commission and HMRC ;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



28 June 2022

Langer & Co
Chartered Accountant and
Statutory Auditor

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

North Cheshire Jewish Nursery Education 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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	56,078	5,597	61,675	80,752
Charitable activities	A2	243,811	1,864	245,675	273,967
Investments	A4	316	-	316	851
Other	A5	150	-	150	100
Total income	A	300,355	7,461	307,816	355,670
Expenditure on:					
Charitable activities	B2	318,437	7,461	325,898	362,180
Total expenditure	B	318,437	7,461	325,898	362,180
Net expenditure for the year		(18,082)	-	(18,082)	(6,510)
Net income after transfers	A-B-C	(18,082)	-	(18,082)	(6,510)
Net movement in funds		(18,082)	-	(18,082)	(6,510)
Reconciliation of funds:-					
Total funds brought forward		251,525	-	251,525	258,035
Total funds carried forward		233,443	-	233,443	251,525

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 activities derive from continuing operations

The notes attached on pages 12 to 20 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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:				
Donations & Legacies	A1	74,824	5,928	80,752
Charitable activities	A2	270,315	3,652	273,967
Investments	A4	851	-	851
Other	A5	100	-	100
Total income	A	<u>346,090</u>	<u>9,580</u>	<u>355,670</u>
Expenditure on:				
Charitable activities	B2	352,600	9,580	362,180
Total expenditure	B	<u>352,600</u>	<u>9,580</u>	<u>362,180</u>
Net expenditure for the year		(6,510)	-	(6,510)
Net income after transfers		<u>(6,510)</u>	<u>-</u>	<u>(6,510)</u>
Net movement in funds		<u>(6,510)</u>	<u>-</u>	<u>(6,510)</u>
Reconciliation of funds:-	E			
Total funds brought forward		258,035	-	258,035
Total funds carried forward		<u>251,525</u>	<u>-</u>	<u>251,525</u>

All activities derive from continuing operations

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

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	9,246	10,273
Current assets		B		
Debtors	10	B2	11,273	14,689
Cash at bank and in hand		B4	231,791	252,745
Total current assets			<u>243,064</u>	<u>267,434</u>
Creditors: amounts falling due within one year	11	C1	<u>(18,867)</u>	<u>(26,182)</u>
Net current assets			224,197	241,252
The total net assets of the charity			<u>233,443</u>	<u>251,525</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	233,443	251,525
Total charity funds			<u>233,443</u>	<u>251,525</u>

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 audit under charity legislation, and the report of the Charities Act auditor is on page 8.

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 12 to 20 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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:

Nursery fees are recognised in full in the statement of financial activities in the year in which they are receivable.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

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.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2021

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	211,448	219,793
Employer's National Insurance for all staff	10,158	10,336
Employer's operating costs of defined contribution pension schemes	2,563	2,450
Total salaries, wages and related costs	<u>224,169</u>	<u>232,579</u>

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	<u>14</u>	<u>15</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 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.

9 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2020	21,574	21,574
At 31 August 2021	<u>21,574</u>	<u>21,574</u>
Depreciation		
At 1 September 2020	11,301	11,301
Charge for the year	1,027	1,027
At 31 August 2021	<u>12,328</u>	<u>12,328</u>
Net book value		
At 31 August 2021	<u>9,246</u>	<u>9,246</u>
At 31 August 2020	<u>10,273</u>	<u>10,273</u>

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2021

10 Debtors

	2021	2020
	£	£
Trade debtors	1,512	2,280
Prepayments and accrued income	6,018	5,778
Other debtors	3,743	6,631
	<u>11,273</u>	<u>14,689</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	505	1,137
Trade creditors	6,531	13,277
Accruals	8,782	7,992
PAYE, NIC VAT and other taxes	2,328	3,136
Other creditors	721	640
	<u>18,867</u>	<u>26,182</u>

12 Income and Expenditure account summary

	2021	2020
	£	£
At 1 September 2020	251,525	258,035
Loss after tax for the year	(18,082)	(6,510)
At 31 August 2021	<u>233,443</u>	<u>251,525</u>

13 Related party transactions

North Cheshire Jewish Nursery Property Trust

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

14 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	9,246	-	-	9,246
Current Assets	243,064	-	-	243,064
Current Liabilities	(18,867)	-	-	(18,867)
	<u>233,443</u>	<u>-</u>	<u>-</u>	<u>233,443</u>
At 1 September 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	10,273	-	-	10,273
Current Assets	267,434	-	-	267,434
Current Liabilities	(26,182)	-	-	(26,182)
	<u>251,525</u>	<u>-</u>	<u>-</u>	<u>251,525</u>

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2021

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021 See Note 16	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	251,525	(18,082)	-	233,443
Total unrestricted and designated funds	251,525	(18,082)	-	233,443
Total charity funds	251,525	(18,082)	-	233,443

16 Analysis of movements in funds over the year as shown in Note 15

	Income 2021	Expenditure 2021	Other Gains & Losses 2021	Movement in funds 2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	300,355	(318,437)	-	(18,082)
Restricted funds:-				
SEN and CST Grants	7,461	(7,461)	-	-
	307,816	(325,898)	-	(18,082)

17 The purposes for which the funds as detailed in note 15 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.

Restricted funds:-

SEN and CST Grants

Grants received for specific purposes

North Cheshire Jewish Nursery Education Trust

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

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

18 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	431	-	431	2,111
Total donations and gifts from individuals	431	-	431	2,111
Revenue grants from government and public bodies				
Stockport Local Discretionary Grant Scheme	12,266	-	12,266	2,500
Coronavirus Job Retention Scheme Grant	13,381	-	13,381	33,213
Total public sector revenue grants	25,647	-	25,647	35,713
Revenue grants and donations from non public bodies				
North Cheshire Jewish Nursery Property Trust	30,000	-	30,000	30,000
Community Security Trust	-	5,597	5,597	5,928
Altrincham Grammar School	-	-	-	7,000
Total private sector revenue grants	30,000	5,597	35,597	42,928
Total Donations and Legacies	A1 56,078	5,597	61,675	80,752

The 2020 Community Security Trust income of £5,928 was restricted.

19 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				
Nursery fees	178,132	-	178,132	190,772
Assisted places discount	(1,070)	-	(1,070)	(1,513)
Total Primary purpose and ancillary trading	177,062	-	177,062	189,259

All 2020 income was unrestricted

20 Charitable income from funders

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Contractual payments from public bodies to fund charitable activities				
Stockport MBC	66,749	1,864	68,613	84,708
Total contractual payments from public bodies	66,749	1,864	68,613	84,708
Total Charitable income from funders	66,749	1,864	68,613	84,708

£3,652 of the 2020 Stockport MBC income was restricted

North Cheshire Jewish Nursery Education Trust

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

21 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	177,062	-	177,062	189,259
Total Charitable income from funders	66,749	1,864	68,613	84,708
Total from charitable activities	A2 243,811	1,864	245,675	273,967

22 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	316	-	316	851
Total investment income	A4 316	-	316	851

All 2020 income was unrestricted

23 Other income and gains

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Summary of Other income Recycling	150	-	150	100
Total other income	A5 150	-	150	100

All 2020 income was unrestricted

24 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
Food	10,862	-	10,862	11,658
Cleaning and hygiene	16,042	-	16,042	15,212
Nursery equipment	3,688	-	3,688	5,735
Gross wages and salaries - charitable trading activities	209,584	1,864	211,448	219,793
Employers' NI - charitable trading activities	10,158	-	10,158	10,336
Defined contribution pension costs - charitable trading activities	2,563	-	2,563	2,450
Staff costs other	1,587	-	1,587	6,641
Reallocated from support costs	62,057	5,597	67,654	88,507
Total charitable trading costs	B2b 316,541	7,461	324,002	360,332

£3,652 of the 2020 gross wages and salaries was restricted

North Cheshire Jewish Nursery Education Trust

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

25 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 £
Premises Expenses				
Rent	30,000	-	30,000	30,000
Rates and water	3,096	-	3,096	3,557
Light heat and power	4,949	-	4,949	5,545
Premises repairs, renewals and maintenance	4,074	-	4,074	22,059
Security	969	5,597	6,566	10,806
Property insurance	5,160	-	5,160	4,826
Administrative overheads				
Telephone	1,066	-	1,066	1,048
Photocopying	3,543	-	3,543	2,010
Admin costs	-	-	-	7
Registrations	421	-	421	421
Software	1,186	-	1,186	1,066
Charity donations	303	-	303	40
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,633	-	3,633	3,138
Consultancy fees	1,496	-	1,496	1,829
Pension fees	1,102	-	1,102	1,096
Financial costs				
Bank charges	32	-	32	32
Depreciation & Amortisation in total for the period	1,027	-	1,027	1,027
Support costs before reallocation	62,057	5,597	67,654	88,507
Less support costs reallocated to specific activities				
To charitable trading costs	(62,057)	(5,597)	(67,654)	(88,507)

£5,928 of the 2020 security was restricted

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Auditor's fees	1,896	-	1,896	1,848
Total Governance costs	1,896	-	1,896	1,848

All 2019 expenditure was unrestricted

North Cheshire Jewish Nursery Education Trust

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

27 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	316,541	7,461	324,002	360,332
Total Governance costs	B2e	1,896	-	1,896	1,848
Total charitable expenditure	B2	<u>318,437</u>	<u>7,461</u>	<u>325,898</u>	<u>362,180</u>

NORTH CHESHIRE JEWISH NURSERY EDUCATION TRUST

England & Wales - Charity number 1119430

Accounts

The Charity Registration Number is :- 1119430

North Cheshire Jewish Nursery Education Trust

Report and Accounts

31 August 2020

North Cheshire Jewish Nursery Education Trust

Report and accounts for the year ended 31 August 2020

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	5
Independent auditor's report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Balance sheet	10
Notes to the accounts	11

North Cheshire Jewish Nursery Education 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 Education 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 1119430

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 20 November 2006

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 4901
Email Address ncjn@ntlbusiness.com
Web address <http://www.ncjps.org.uk/page/?pid=85>

The Trustees who served during the year ended 31 August 2020 and were in office on the date the report was approved were:-

Ginette Esterkin
Gail Swerling
Simone Kirsch - appointed May 2021

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

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

Anthony Wagner - resigned May 2021

North Cheshire Jewish Nursery Education 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

- i) to provide education in an orthodox Jewish environment to children under statutory school age.
- ii) within an orthodox Jewish environment to provide necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays with the object of improving their conditions of life.
- iii) to advance the education and training of parents in the provision of childcare.

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

The Nursery run by the Trust opened in September 2006. It initially opened in Yeshurun Synagogue in Cheadle and moved to the building leased for the NCJN Property Trust in October 2006.

Charitable status was awarded on 31st May 2007.

The Nursery employs a nursery manager together with a number of full-time and part-time teachers and nursery nurses to satisfy staffing demands in accordance with government regulations. Day-to-day decisions are made by the nursery manager although policy and planning decisions are made by the management committee.

The nursery has a commitment to safeguarding. A data protection policy is in place.

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 Nursery had an Ofsted inspection in August 2018 and was rated as a "good" Nursery. Recommendations made by Ofsted have been followed.

Pupil numbers are continuing to decrease which is causing some concern.

Covid restrictions have had a deleterious effect on the finances of the nursery. Although NCJN has remained open during much of lockdown as a facility for the children of essential workers, numbers are very much lower than normal. Staff have been furloughed and costs cut where possible. Some parents have made voluntary contributions to help cover costs. Activities are being sent home for children not attending nursery. Parents of those children attending are very grateful for the support their children are receiving. The fee increase due in April 2020 has been delayed until September due to Covid.

In October Ofsted received a safeguarding complaint about the nursery. The management team worked closely with Ofsted to deal with this as quickly as possible and Ofsted were satisfied with the measures taken.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2020

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

Incoming resources totalled £355,670, the major part being nursery fees which, including grants, totalled £273,967. Total resources expended amounted to £362,180. Therefore the result for the period was a deficit of £6,510.

Net assets at 31 August 2020 amounted to £251,523.

Taking into account the challenges presented by Covid-19, 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 sufficient cash reserves should be accumulated to allow for future repairs and refurbishment of the building and renewal of resources.

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 revenue it receives from pupils should be insufficient to cover future rental obligations. The Trust has increased fees and seeks to increase pupil numbers in order to ensure sufficient funds are raised.

Details of The Auditor

Langer & Co
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2020

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 auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

27/06/2021

This report was approved by the board of trustees on

G C Esterkin

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Ginette Esterkin
Trustee

Opinion

We have audited the financial statements of North Cheshire Jewish Nursery Education Trust for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



28 June 2021

Langer & Co
Chartered Accountant and
Statutory Auditor

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

North Cheshire Jewish Nursery Education 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:					
Donations & Legacies	A1	74,824	5,928	80,752	35,310
Charitable activities	A2	270,315	3,652	273,967	391,593
Investments	A4	851	-	851	347
Other	A5	100	-	100	1,529
Total income	A	346,090	9,580	355,670	428,779
Expenditure on:					
Charitable activities	B2	352,600	9,580	362,180	380,555
Total expenditure	B	352,600	9,580	362,180	380,555
Net (expenditure)/income for the year		(6,510)	-	(6,510)	48,224
Net income after transfers	A-B-C	(6,510)	-	(6,510)	48,224
Net movement in funds		(6,510)	-	(6,510)	48,224
Reconciliation of funds:-					
Total funds brought forward		258,033	-	258,033	209,809
Total funds carried forward		251,523	-	251,523	258,033

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 activities derive from continuing operations

The notes attached on pages 11 to 19 form an integral part of these accounts.

North Cheshire Jewish Nursery Education 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:				
Donations & Legacies	A1	30,400	4,910	35,310
Charitable activities	A2	390,728	865	391,593
Investments	A4	347	-	347
Other	A5	1,529	-	1,529
Total income	A	<u>423,004</u>	<u>5,775</u>	<u>428,779</u>
Expenditure on:				
Charitable activities	B2	374,780	5,775	380,555
Total expenditure	B	<u>374,780</u>	<u>5,775</u>	<u>380,555</u>
Net income for the year		48,224	-	48,224
Net income after transfers		<u>48,224</u>	<u>-</u>	<u>48,224</u>
Net movement in funds		<u>48,224</u>	<u>-</u>	<u>48,224</u>
Reconciliation of funds:-	E			
Total funds brought forward		209,809	-	209,809
Total funds carried forward		<u>258,033</u>	<u>-</u>	<u>258,033</u>

All activities derive from continuing operations

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

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	10,274	11,301
Current assets		B		
Debtors	11	B2	14,689	15,293
Cash at bank and in hand		B4	252,742	269,597
Total current assets			<u>267,431</u>	<u>284,890</u>
Creditors: amounts falling due within one year	12	C1	<u>(26,182)</u>	<u>(38,158)</u>
Net current assets			241,249	246,732
The total net assets of the charity			<u>251,523</u>	<u>258,033</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	251,523	258,033
Total charity funds			<u>251,523</u>	<u>258,033</u>

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 audit under charity legislation, and the report of the Charities Act auditor is on page 7.

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

27/06/2021

Approved by the board of trustees on

The notes attached on pages 11 to 19 form an integral part of these accounts.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2020

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:

Nursery fees are recognised in full in the statement of financial activities in the year in which they are receivable.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

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.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2020

6 Staff costs and emoluments

Salary costs	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	219,793	245,324
Employer's National Insurance for all staff	10,336	5,399
Employer's operating costs of defined contribution pension schemes	2,450	1,941
Total salaries, wages and related costs	232,579	252,664

Numbers of full time employees or full time equivalents	2020	2019
The average number of total staff employed in the year was	15	17

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 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.

9 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Early Years Funding	17,035	17,035	-	-
Total	17,035	17,035	-	-
			2020	2019
			£	£
These deferrals are included in creditors			-	17,035

Early Years Funding for 2, 3 and 4 years olds. Deferred so funding is reported in same period service is provided.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2020

10 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2019	21,574	21,574
At 31 August 2020	<u>21,574</u>	<u>21,574</u>
Depreciation		
At 1 September 2019	10,273	10,273
Charge for the year	1,027	1,027
At 31 August 2020	<u>11,300</u>	<u>11,300</u>
Net book value		
At 31 August 2020	<u>10,274</u>	<u>10,274</u>
At 31 August 2019	<u>11,301</u>	<u>11,301</u>

11 Debtors

	2020	2019
	£	£
Trade debtors	2,280	3,868
Prepayments and accrued income	5,778	7,131
Other debtors	6,631	4,294
	<u>14,689</u>	<u>15,293</u>

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	1,137	466
Trade creditors	13,277	10,188
Accruals	7,992	7,039
Deferred Income - Unrestricted & designated funds	-	17,035
PAYE, NIC VAT and other taxes	3,136	2,915
Other creditors	640	515
	<u>26,182</u>	<u>38,158</u>

13 Income and Expenditure account summary

	2020	2019
	£	£
At 1 September 2019	258,033	209,809
(Loss)/surplus after tax for the year	(6,510)	48,224
At 31 August 2020	<u>251,523</u>	<u>258,033</u>

14 Related party transactions

North Cheshire Jewish Nursery Property Trust

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

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2020

15 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	10,274	-	-	10,274
Current Assets	267,431	-	-	267,431
Current Liabilities	(26,182)	-	-	(26,182)
	251,523	-	-	251,523
	<hr/>			
At 1 September 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	11,301	-	-	11,301
Current Assets	284,890	-	-	284,890
Current Liabilities	(38,158)	-	-	(38,158)
	258,033	-	-	258,033

16 Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 17 £	Transfers between funds in 2020 £	Funds carried forward to 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	258,033	(6,510)	-	251,523
Total unrestricted and designated funds	258,033	(6,510)	-	251,523
Total charity funds	258,033	(6,510)	-	251,523

17 Analysis of movements in funds over the year as shown in Note 16

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	346,090	(352,600)	-	(6,510)
Restricted funds:-				
SEN and CST Grants	12,546	(12,546)	-	-
	355,670	(362,180)	-	(6,510)

18 The purposes for which the funds as detailed in note 16 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.

Restricted funds:-

SEN and CST Grants

Grants received for specific purposes

North Cheshire Jewish Nursery Education Trust

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

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

19 Donations and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	2,111	-	2,111	400
Total donations and gifts from individuals	2,111	-	2,111	400
Revenue grants from government and public bodies				
Stockport Local Discretionary Grant Scheme	2,500	-	2,500	-
Coronavirus Job Retention Scheme Grant	33,213	-	33,213	-
Total public sector revenue grants	35,713	-	35,713	-
Revenue grants and donations from non public bodies				
North Cheshire Jewish Nursery Property Trust	30,000	-	30,000	30,000
Community Security Trust	-	5,928	5,928	4,910
Altrincham Grammar School	7,000	-	7,000	-
Total private sector revenue grants	37,000	5,928	42,928	34,910
Total Donations and Legacies	A1 74,824	5,928	80,752	35,310

The 2019 Community Security Trust income of £4,910 was restricted.

20 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				
Nursery fees	190,772	-	190,772	300,826
Assisted places discount	(1,513)	-	(1,513)	(6,621)
Total Primary purpose and ancillary trading	189,259	-	189,259	294,205

All 2019 income was unrestricted

21 Charitable income from funders

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Contractual payments from public bodies to fund charitable activities				
Stockport MBC	81,056	3,652	84,708	97,388
Total contractual payments from public bodies	81,056	3,652	84,708	97,388
Total Charitable income from funders	81,056	3,652	84,708	97,388

£865 of the 2019 Stockport MBC income was restricted

North Cheshire Jewish Nursery Education Trust

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

22 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	189,259	-	189,259	294,205
Total Charitable income from funders	81,056	3,652	84,708	97,388
Total from charitable activities	A2 270,315	3,652	273,967	391,593

23 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	851	-	851	347
Total investment income	A4 851	-	851	347

All 2019 income was unrestricted

24 Other income and gains

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Summary of Other income				
Funday	-	-	-	1,374
Recycling	100	-	100	155
Total other income	A5 100	-	100	1,529

All 2019 income was unrestricted

25 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 £
Food	11,658	-	11,658	16,285
Cleaning and hygiene	15,212	-	15,212	18,056
Nursery equipment	5,735	-	5,735	11,464
Gross wages and salaries - charitable trading activities	216,141	3,652	219,793	245,324
Employers' NI - charitable trading activities	10,336	-	10,336	5,399
Defined contribution pension costs - charitable trading activities	2,450	-	2,450	1,941
Staff costs other	6,641	-	6,641	3,620
Reallocated from support costs	82,579	5,928	88,507	76,666
Total charitable trading costs	B2b 350,752	9,580	360,332	378,755

£865 of the 2019 gross wages and salaries was restricted

North Cheshire Jewish Nursery Education Trust

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

26 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 £
Premises Expenses				
Rent	30,000	-	30,000	30,000
Rates and water	3,557	-	3,557	7,559
Light heat and power	5,545	-	5,545	5,268
Premises repairs, renewals and maintenance	22,059	-	22,059	8,225
Security	4,878	5,928	10,806	9,410
Property insurance	4,826	-	4,826	4,642
Administrative overheads				
Telephone	1,048	-	1,048	1,343
Photocopying	2,010	-	2,010	1,886
Admin costs	7	-	7	8
Registrations	421	-	421	421
Software	1,066	-	1,066	1,066
Charity donations	40	-	40	215
Books	-	-	-	32
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,138	-	3,138	2,406
Consultancy fees	1,829	-	1,829	2,070
Pension fees	1,096	-	1,096	1,056
Financial costs				
Bank charges	32	-	32	32
Depreciation & Amortisation in total for the period	1,027	-	1,027	1,027
Support costs before reallocation	82,579	5,928	88,507	76,666
Less support costs reallocated to specific activities				
To charitable trading costs	(82,579)	(5,928)	(88,507)	(76,666)

£4,910 of the 2019 security was restricted

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Auditor's fees	1,848	-	1,848	1,800
Total Governance costs	1,848	-	1,848	1,800

All 2019 expenditure was unrestricted

North Cheshire Jewish Nursery Education Trust

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

28 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	350,752	9,580	360,332	378,755
Total Governance costs	B2e	1,848	-	1,848	1,800
Total charitable expenditure	B2	352,600	9,580	362,180	380,555