

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**

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## **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

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

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

##### *The charity's organisational structure.*

The Trustees 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 personnel to whom day to day management is delegated*

The management committee who served during the year under review were:

Simone Shammah  
Ginetter Esterkin  
Carol Lewis - Nursery Manager  
Stephen Abenson  
Steph Cohen

##### *The charity's relationships with related parties.*

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

The Trust has entered into a 25 year lease with the North Cheshire Jewish Nursery Property Trust for the property in which the Nursery operates. Rent is £30,000 per annum.

Bankers                      Lloyds TSB, 223 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3PY  
Nationwide Building Society, Kings Park Road, Moulton Park, Northampton, NN3 6NW

#### Financial review

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

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

	2023	2022
	£	£
<b>Net expenditure</b>	<u>(29,970)</u>	<u>(8,186)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	195,286	225,256
<b>Total Funds</b>	<u>195,286</u>	<u>225,256</u>

## **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**

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

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**

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds 2022 £</b>	<b>Prior Year Restricted Funds 2022 £</b>	<b>Prior Year Total Funds 2022 £</b>
<b>Income from:</b>				
Donations & Legacies	A1	36,332	6,846	<b>43,178</b>
Charitable activities	A2	275,528	-	<b>275,528</b>
Investments	A4	318	-	<b>318</b>
Other	A5	217	-	<b>217</b>
<b>Total income</b>	<b>A</b>	<b>312,395</b>	<b>6,846</b>	<b>319,241</b>
<b>Expenditure on:</b>				
Charitable activities	B2	320,581	6,846	<b>327,427</b>
<b>Total expenditure</b>	<b>B</b>	<b>320,581</b>	<b>6,846</b>	<b>327,427</b>
<b>Net expenditure for the year</b>		<b>(8,186)</b>	<b>-</b>	<b>(8,186)</b>
<b>Net income after transfers</b>		<b>(8,186)</b>	<b>-</b>	<b>(8,186)</b>
<b>Net movement in funds</b>		<b>(8,186)</b>	<b>-</b>	<b>(8,186)</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>233,442</b>	<b>-</b>	<b>233,442</b>
<b>Total funds carried forward</b>		<b>225,256</b>	<b>-</b>	<b>225,256</b>
<b>All activities derive from continuing operations</b>				

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

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

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

##### **Tangible fixed assets**

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

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

Leasehold premises	straight line over life of lease
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##### **Financial instruments including cash and bank balances**

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

##### **Pensions - defined contribution schemes**

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

##### **Fund Accounting**

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

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.

#### **2 Liability to taxation**

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

#### **3 Winding up or dissolution of the charity**

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

#### **4 Significance of financial instruments to the charity's position**

There are no significant implications of such matters.

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

	2023	2022
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,027	1,027
Independent Examiners/Auditors' remuneration	1,944	1,944

# North Cheshire Jewish Nursery Education Trust

## Notes to the Accounts for the year ended 31 August 2023

### 6 Staff costs and emoluments

<b>Salary costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
<b>Total salaries, wages and related costs</b>	<b>224,187</b>	<b>210,221</b>
<b>Numbers of full time employees or full time equivalents</b>	<b>2023</b>	<b>2022</b>
The average number of total staff employed in the year was	15	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

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

### 10 Tangible fixed assets

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

# 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
	<b>18,619</b>	<b>17,808</b>

### 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
	<b>24,568</b>	<b>24,251</b>

### 13 Income and Expenditure account summary

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

### 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

<b>At 31 August 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	7,192	-	-	7,192
Current Assets	212,662	-	-	212,662
Current Liabilities	(24,568)	-	-	(24,568)
	<b>195,286</b>	<b>-</b>	<b>-</b>	<b>195,286</b>
<b>At 1 September 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	8,219	-	-	8,219
Current Assets	241,288	-	-	241,288
Current Liabilities	(24,251)	-	-	(24,251)
	<b>225,256</b>	<b>-</b>	<b>-</b>	<b>225,256</b>

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
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	225,256	(29,970)	-	195,286
<b>Total unrestricted and designated funds</b>	<b>225,256</b>	<b>(29,970)</b>	<b>-</b>	<b>195,286</b>
<b>Total charity funds</b>	<b>225,256</b>	<b>(29,970)</b>	<b>-</b>	<b>195,286</b>

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
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	291,193	(321,163)	-	(29,970)
<b>Restricted funds:-</b>				
SEN and CST Grants	7,399	(7,399)	-	-
	<b>298,592</b>	<b>(328,562)</b>	<b>-</b>	<b>(29,970)</b>

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 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	190	-	190	90
<b>Total donations and gifts from individuals</b>	<b>190</b>	<b>-</b>	<b>190</b>	<b>90</b>
<b>Revenue grants from government and public bodies</b>				
Stockport Local Discretionary Grant Scheme	-	-	-	5,000
Coronavirus Job Retention Scheme Grant	-	-	-	742
<b>Total public sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,742</b>
<b>Revenue grants and donations from non public bodies</b>				
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
<b>Total private sector revenue grants</b>	<b>30,000</b>	<b>7,399</b>	<b>37,399</b>	<b>37,346</b>
<b>Total Donations and Legacies</b>	<b>30,190</b>	<b>7,399</b>	<b>37,589</b>	<b>43,178</b>

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

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 £
<b>Contractual payments from public bodies to fund charitable activities</b>				
Stockport MBC	49,756	-	49,756	72,942
<b>Total contractual payments from public bodies</b>	<b>49,756</b>	<b>-</b>	<b>49,756</b>	<b>72,942</b>
<b>Total Charitable income from funders</b>	<b>49,756</b>	<b>-</b>	<b>49,756</b>	<b>72,942</b>

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
<b>Total from charitable activities</b>	<b>A2 259,689</b>	<b>-</b>	<b>259,689</b>	<b>275,528</b>

### 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
<b>Total investment income</b>	<b>A4 1,215</b>	<b>-</b>	<b>1,215</b>	<b>318</b>

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
<b>Total other income</b>	<b>A5 99</b>	<b>-</b>	<b>99</b>	<b>217</b>

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
<b>Total charitable trading costs</b>	<b>B2b 319,219</b>	<b>7,399</b>	<b>326,618</b>	<b>325,483</b>

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 £
<b>Premises Expenses</b>				
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
<b>Administrative overheads</b>				
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	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
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
<b>Financial costs</b>				
Bank charges	32	-	32	32
HMRC Interest	319	-	319	-
Depreciation & Amortisation in total for the period	1,027	-	1,027	1,027
<b>Support costs before reallocation</b>	<b>62,545</b>	<b>7,399</b>	<b>69,944</b>	<b>78,806</b>
<b>Less support costs reallocated to specific activities</b>				
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
<b>Total Governance costs</b>	<b>1,944</b>	<b>-</b>	<b>1,944</b>	<b>1,944</b>

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	<b>B2b</b>	319,219	7,399	<b>326,618</b>	325,483
Total Governance costs	<b>B2e</b>	1,944	-	<b>1,944</b>	1,944
<b>Total charitable expenditure</b>	<b>B2</b>	<b>321,163</b>	<b>7,399</b>	<b>328,562</b>	<b>327,427</b>