



Registered Charity Number: [1151197](#)

## Annual Report and Unaudited Financial Statements

For the year ended 31 August 2023

# **JSENSE**

## **Reference and Administrative Details**

**Charity Name:** JSENSE

**Registered charity number:** 1151197

### **Charity's principal address**

9 LEICESTER AVENUE,  
SALFORD, M7 4HA

### **The Trustees who served during the period are as follows:**

Sam Cohen - Treasurer

Benjamin Kay – Appointed 07 November 2023

Samuel Salomon

Janis Stout – Resigned 05<sup>th</sup> March 2024

Leah Burman – Resigned 05<sup>th</sup> March 2024

Sophie Behar – Resigned 30<sup>th</sup> April 2024

Jonny Wineberg

### **Senior Staff Member:**

Director of Operations – Caroline Wertheimer

## **Structure, Governance and Management**

Type of governing document: Constitution dates 13th March 2013 The charity is Charitable Incorporated Organisation

### **Trustee Selection Methods**

Individuals with the appropriate skills, knowledge and experience needed for the effective administration of the charity, chosen by the current trustees.

### **Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### **Independent Examiner**

Accountex Pro, 16 Cestrian Street, Bolton, BL3 2BD

### **Beneficiaries of the service**

Children/Young people

People with disabilities

People of a particular ethnic or racial origin

## **JSENSE**

### **Trustees' Annual Report for the year ended 31 August 2023**

#### **Policies have been provided for:**

Induction and Training  
Trustee Code of Conduct  
Complaints and Procedures  
Disciplinary Rules and procedures/Grievances  
Safeguarding Adults and Children  
Equality and Diversity  
GDPR Privacy and Confidentiality Protection  
Anti-Bullying  
Finance  
Health and Safety  
Conflict of Interest  
Maternity and Paternity  
E-Safety  
Volunteering  
Environment  
Social Values  
Recruitment and Selection  
Staff and Volunteer Code of Conduct  
Supervision Appraisal and Review  
Attendance and Absence  
Records Retention

#### **Description and Structure**

**JSENSE** is a Salford based charity serving the Greater Manchester and Cheshire area. We believe every child or young person with SEND, from every part of the Jewish community, deserves the best possible opportunity to transform their lives through quality support for their needs. This can help maximise their individual educational achievements, their acquisition of the necessary skills to assist independent living and prevent development of long-term behavioural problems thus resulting in optimum outcomes for the child, young person, and their families.

Trustees serve as volunteers and oversee operational activity

JSENSE works closely with Delamere Trust and liaises regularly with Local Authority, NHS and voluntary organisations working in the Greater Manchester Area supporting children and young people (**CYP**) with special educational needs and disabilities (**SEND**) and their families and carers. JSENSE also works closely with Bury and Salford Independent Advisory and Support Services for SEND (SIASS).

**JSENSE** has expanded its workforce capacity yet again to include the development of the role of our Project Director into Director of Operations and our Project Coordinator into a Project Director along with the appointment of sessional advocacy staff. This includes a Lead Advocate and 2 Advocates

## **Trustees' Annual Report for the year ended 31 August 2023**

In order to ensure **JSENSE** continues to offer high standards and up-to-date practices in our training and consultancy work we only work with qualified practitioners, recognised in their field and sensitive to the needs of the religious requirements of our client group.

All new staff are offered induction and training relevant to their roles and responsibilities.

### **Trustees' Consideration of Risks and Risk Management.**

The Trustees have examined the major strategic, business and operational risks that the charity faces and confirms that systems have been established to enable regular reports to be produced so that necessary steps can be taken to reduce these risks.

### **Objectives and Activities**

The object of the CIO is the advancement of education for Jewish children with special needs but not exclusively, by the provision of funding or other assistance to facilitate such education

In setting our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. We primarily work with the Jewish communities based in Greater Manchester.

This year has been one of continued growth and development We are continuing our objective of advancing the education of children with special needs and are actively working directly with Parents and Carers (P&C) of Children and Young People (CYP) with SEND, age O - 25years. We are continuing to expand our services and networks in addition to our work with schools, education, and training.

### **Achievements and Performance**

Delivery during the year included:

- Helpline and Advocacy services.
- Parent Support Groups.
- Support groups for siblings of children and young people with SEND through a series of regular workshops.
- 3 information days held in partnership with the Fed (Federation of Jewish Services) and the Friendship Circle, focused on SEND, with representatives from Bury and Salford Local Authority services, relevant NHS services and related Jewish community organisations. The events resulted in several referrals and new contacts across the community.
- Helping parents successfully navigate the complex systems e.g. helped parents achieve Education, Health, and Social Care plans (EHCPs) so that they have funding to support their child's needs.
- Educational support services to schools
- Initiation of the development of mediation services.
- Cultural awareness training to SIASS and SEND teams in Salford and Bury
- Supporting parents in managing benefits through the cost-of-living crisis

## JSENSE

### Trustees' Annual Report for the year ended 31 August 2023

JSENSE held 42 sibling support groups supporting an average of 13 children per session. This has a positive impact on the wellbeing of both the siblings and the rest of the family.

Sibling groups have been offered to both boys and girls as single gender groups, in line with the cultural needs of the Orthodox Jewish Community. Groups are tailored to different age ranges: Girls 9-12 yrs and 13-16yrs. Boys 9-14yrs. JSENSE also sent out 70 craft packs to families over the summer holidays, this was extremely well received by our service users.

JSENSE held 8 parent support groups all of which were well attended with a minimum of between 8 and 10 mums. These included information groups with speakers as identified by Parents/Carers. The parent groups were held 5 times during the year. The groups usually run for 2 hours including time for informal discussion and refreshments. We held 1 x drumming session, 2 x Arts and Crafts Sessions for mums and daughters, Drop In Sessions for parents with both the Strategic Lead for SEND and Inclusion for Bury LA and with the Head of Service for SEN and Complex Needs for Salford LA. Respite activity such as drumming sessions allowing parents to spend time on their own health and wellbeing. Overall, these activities have engaged at least 63 families.



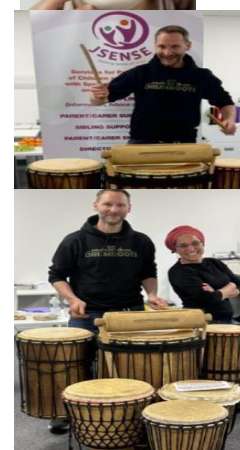
Are you a Parent or Carer of a child or Young Person with SEND?  
OR a Young person or Adult with SEND, Autism, ADHD or other additional need?

If so, please join us for a  
**SEND**  
(Special Educational Needs and Disabilities)  
**INFORMATION DAY**  
Local Authorities, Voluntary and Community  
SEND organisations will be there to offer you  
information, advice and support on topics such as:  
I Education I Benefits I Housing I  
I Social Opportunities I Training & Employment I

Pop in anytime between  
11am - 2pm and/or 7-9pm on  
**10 MAY**  
to Manchester Maccabi  
Bury Old Road, Prestwich

To find out more contact  
**JSENSE**  
Email: [sendinformationday@jense.org.uk](mailto:sendinformationday@jense.org.uk)  
Phone: 0161 850 3330 | 07572 171264

  
Working in Partnership



## **JSENSE**

### **Trustees' Annual Report for the year ended 31 August 2023**

We have impacted positively on the mental health and wellbeing of the parents we support.

*"Last night I attended my first drumming session with JSENSE.....it was fantastic I came home so energized my husband wanted to know what it was all about. "I think I have found my path of healing". Thank you so much."* - **Bury Parent**

Parents also gain confidence by attending groups.

*"Thank you again for last night. It was amazing to meet other parents in the same situation as me and for the first time in a long time I don't feel so alone."* - **Salford Parent**

**The Helpline has enabled parents to achieve the outcomes they wanted for their children.**

*"Thank you for providing such an amazing service to the community, everyone is so caring and this really shines through."* **Salford Parent**

*"I was very poorly when contact JSENSE and without their support I wouldn't have been able to do anything to help my child"* **Bury Parent**

*"Before JSENSE I cried a lot!"* **Manchester Parent**

This year we have enabled children to get timely support and intervention by helping parents successfully navigate the complex systems. We have helped parents achieve Education, Health, and Social Care plans (EHCPs) so that they have funding to support their child's needs. We have seen 22 EHCPs approved over a 12-month period, we have supported families at mediation all of which have returned a positive outcome for both parent and child. We have supported 12 families with DLA applications.

The sibling groups have achieved the outcome of support and special time for the brothers and sisters of the children and young people with SEND. This is not normally provided as part of mainstream services.

*"Thanks so much. What a huge treat for her! She couldn't even remember the last time felt so 'yummy' as she termed it :). Begged to walk the whole way home cos its night time and I will get a load more time with mummy :-)"* **Salford Parent**

*"My is very much looking forward to coming, thank you again for all your amazing work organizing this"* **Salford Parent**

## **JSENSE**

### **Trustees' Annual Report for the year ended 31 August 2023**

#### **Case Studies**

Below are 4 case studies demonstrating in more detail the work that JSENSE undertook with children with a range of diagnoses mostly at the complex end of the Autistic spectrum

##### **Child 1: DLA Application**

*Bury based parent*

*Reason for Call: Required support in applying for DLA for 2 children with SEND*

*What interventions undertaken: We asked mum to start the process by filling in the forms in pencil and we sent supporting documents with tips on how to complete a DLA. Once mum had done this the Advocate arrange a meeting where she looked at the content and advise where changes were required. Once mum and the Advocate were happy with the content and the evidence the form was sent off.*

*Situation now: Mum said she would contact JSENSE if she needed further help once she heard back regarding the DLA outcome.*

##### **Child 2: EHCP**

*Salford based*

*Reason for call: Contacted JSENSE for support in appealing and EHCP decision due to lack of evidence from school.*

*What interventions undertaken: Supported mum in gathering evidence and preparing for the mediation. During this period the child struggled and began to refuse to attend school and was struggling with academic studies. Child was also being bullied at school and we supported mum with advice on how to deal with this effectively with school. JSENSE continued to support with the application reviewing changes and evidence to ensure that it was robust.*

*Situation now: EHCP was approved and parents were both delighted and relieved.*

*Response from parent "Ok it's done!!!! I never thought it would happen but it has thank goodness for u! Thank you so much honestly I can't thank you enough!!!"*

##### **Child 3: Mediation**

*Salford based*

*Reason for call: Contacted JSENSE for support in mediating with school following EHCP refusal*

*What interventions undertaken: Arranged meeting with school and parents to try find a suitable resolution to ensure that the school and parents were happy. Established with school that this was not the best provision for the child and worked with parents and local authority to secure interim funding from LA prior to mediation. LA overturned their original decision and issued the EHCP.*

*Situation now: The child is now settled at the new provision and is thriving.*

## Trustees' Annual Report for the year ended 31 August 2023

### Child 4: Supporting Mental Health and Wellbeing

*Manchester based*

*Reason for call: Contacted JSENSE for support with child in school avoidance due to anxiety and sensory overload*

*What interventions undertaken: Worked with parents and school to find the best support. Helped parents to apply for both DLA and an EHCP both of which were successful. However child was still in school avoidance and we then worked with parents to find an alternative provision. Once the alternative provision was established we continued to support parents in their endeavors to encourage their child to attend.*

*Situation now: The child is still struggling with school attendance although has been attending erratically. JSENSE will continue to support parents for as long as parents need us.*

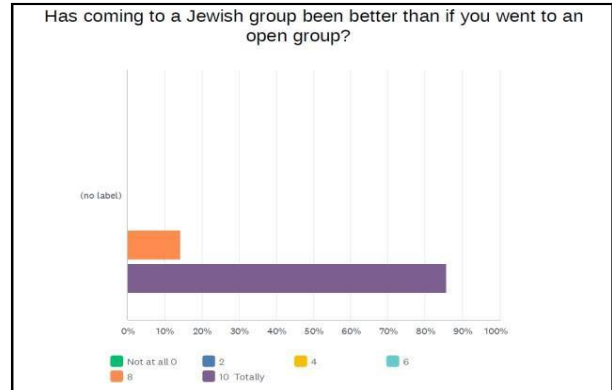
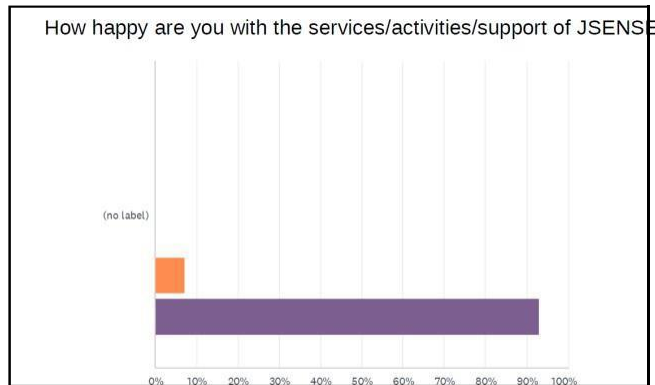
### JSENSE focuses activities on achieving the following outcomes

- Relieving the isolation for parents/carers of children with SEND.
- Enabling children to better reach their potential and thrive.
- Enabling parents/carers to get timely access to services, be better informed and enable parents/carers to represent the needs of their children.
- As many of our families are heavily impacted by the cost-of-living crisis many of our service users are struggling to manage all areas of their family lives both educationally, emotionally and financially and have thus turned to JSENSE for holistic support in dealing with the challenges around SEND. To address this we are supporting more families with DLA applications. Increasing confidence, parenting ability and self-efficacy.
- Reducing anxiety and stress, that has been increased by the cost-of-living crisis and improve the mental health and wellbeing of parents/carers and children/young people.
- Reducing anxiety and increase the confidence of siblings. Enable the opportunity to make friends with others.
- Reducing anxiety and increasing confidence of parents in navigating the Neuro Diverse Pathway.

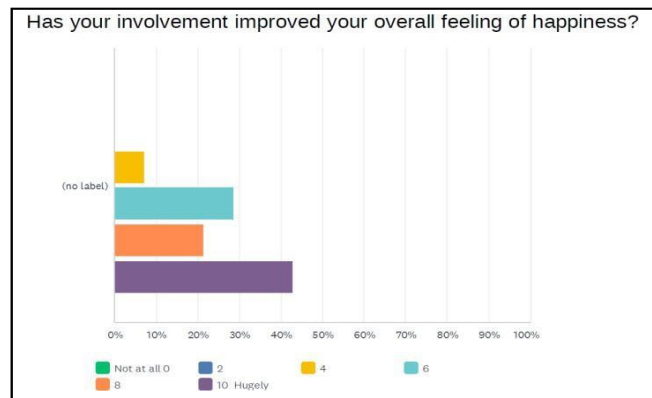
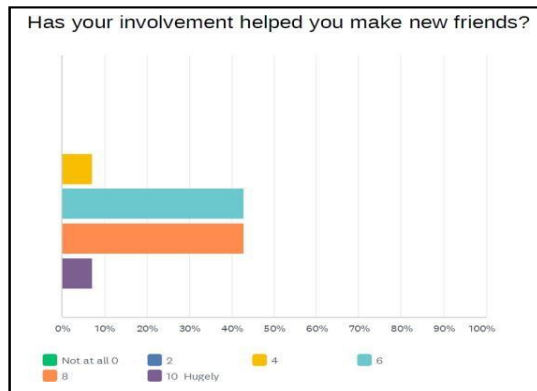


## Trustees' Annual Report for the year ended 31 August 2023

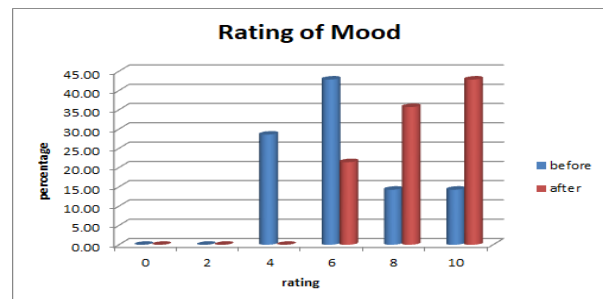
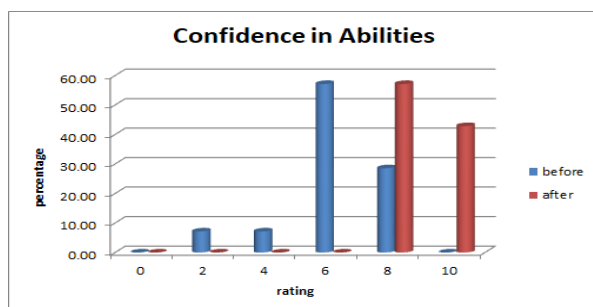
We ran evaluations with children and young people during the year to evidence our impact. Our reporting shows the percentage positive response, which is calculated as those scoring 6 or above. We also, where appropriate, show average ratings out of 10. Results from evaluation show:



Average rating for both happiness with activities and coming to a Jewish group rather than an open one were 9.86 and 9.71 respectively with 100% of responses in the positive domain.



Average rating for help make new friends and overall feeling of happiness were 7.00 and 8.00 respectively with, for both questions, 93% of responses in the positive domain.



Average rating for confidence went from 6.14 to 8.86 and for mood from 6.29 to 8.43 with 100% of children and young people reporting in the positive domain after involvement.

## Trustees' Annual Report for the year ended 31 August 2023

Qualitative responses to how our outcomes had been achieved included:

- *Can get away from my siblings relax and do what I love doing*
- *Get to socialise and be creative*
- *Making new friends*
- *Can relate to each other*
- *People understand me, people I feel I have a connection with, got things in common with and feel more compassionate*
- *People understand each other*
- *Different girls from different schools to mine*
- *Met new people I didn't know before*
- *We have spoken and been together*
- *We help each other in the sessions*
- *By talking and getting to know one another*
- *Like the way you link the activities with the festivals*
- *It's really helped me to be happier*
- *Thank you and really appreciate your work really enjoy it*

We also ran evaluations with parents and carers during the year. Our reporting shows such positive response that we show the figures only, rather than the graphs.

- Satisfaction with the services/support of JSENSE: Average rating 9.71; 100% positive.
- Supportiveness of approach of advocate: Average rating 9.71; 100% positive.
- Advocacy support helped improve access to services: Average rating 10.00; 100% positive.
- Support received met specific faith/cultural needs: Average rating 10.00; 100% positive.
- Access to culturally sensitive added benefit compared to mainstream: Average rating 9.43; 100% positive.
- Support helped you be more informed to better represent the needs of your child(ren): Average rating 10.00; 100% positive.
- Support increased ability to address challenges they may face: Average rating 10.00; 100% positive.
- Support increased confidence in addressing challenges they may face: Average rating 9.71; 100% positive.
- Support helped improve how you parent your child with SEND: Average rating 7.00; 83% positive.
- Confident of being able to help child(ren) to better reach their potential and thrive went from 4.00 to 9.14 with 100% of parents/carers reporting in the positive domain after involvement.
- Involvement reduced stress levels: Average rating 8.00; 100% positive.
- Involvement reduced anxiety levels: Average rating 8.00; 100% positive.
- Involvement improved overall mental wellbeing: Average rating 8.86; 100% positive.
- Mood went from 3.71 to 8.86 with 100% of parents/carers reporting in the positive domain after involvement.

## **JSENSE**

### **Trustees' Annual Report for the year ended 31 August 2023**

Comments showing how the results were achieved included:

- Feel more equipped with the information i need to deal with the system
  - Couldn't have gone through the process of EHCP or DLA without JSENSE.
  - Thank you for providing such an amazing service to the community.
  - Very happy very good service useful no one else is doing this in the community.
  - Everyone is very caring and this really shines through.
  - Really good service very needed really helpful for families who don't know how to navigate the system.
- 
- Issues still not resolved with school. Advocate was amazing gave so much time and understood me.

We also asked, "What would you have done had JSENSE not existed?" Responses included:

- Cried a lot and tried my best
- Would have felt lost
- Would have been very difficult as wouldn't have known where to turn for support and understanding
- No idea was very ill and so would not have been able to do anything at all and would have left it
- Would have been very unhappy and stressed as would not have known where to go
- Would have had to find £1000 to fund this with a solicitor and this would have been very stressful.

### **JSENSE PLANS 23/24**

- Increase the number of sibling support groups per month
- Increase the number of information sessions for parents
- Planned program of Parent Workshops for parents/carers of children with autism
- Drop In Clinics for DLA and Advocacy

### **Related Party Transactions**

In so far as it is complimentary to the charity's objects, the charity is guided by local and national policy.

### **Investment Policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

**Trustees annual report for the year ended 31 August 2023**

**FINANCIAL REVIEW**

**Charity's policy on reserves**

The trustees have considered the level of unrestricted reserves that would be appropriate for the charity to maintain. The trustees have made an initial assessment and have concluded that in view of the Charity's dependence on grants, reserves should be built up equivalent to six months running costs of the charity of approximately £30,000.

At the year ended 31<sup>st</sup> August 2023 the Charity's reserves held are £24,506 out of which restricted funds are £13,332 and unrestricted £11,174 (2022: unrestricted £21,707 and restricted £12,146).

The reserve policy and level of reserves required is reviewed on a regular basis by the trustees during their meetings.

**Further financial review details**

Principal source of funds are grants from Delamere Trust and the National Lottery. The trustees declare that they have approved the trustees report above.

**Funds held as custodian trustee on behalf of others.**

The charity has not acted as custodian trustee for any other charity during the period.

**Trustees annual report for the year ended 31 August 2023**

**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a fair and true view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with The Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. 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.

This report was approved by the board of trustees on: *15th May 2024*

Signed on behalf of the charity's trustees

Full Name: Sam Salomon  
Position: Chair of Trustees



Signature

Date: 15th May 2024

Full Name: Ben Kay  
Position: Treasurer



Signature

Date: 15th May 2024

## **Independent examiner`s report to the trustees of JSENSE**

I report to the charity`s trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> August 2023 which are set out on **pages 14 to 23**.

### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of Independent Examiners 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 below.

### **Independent Examiner's Statement**

In connection with my examination, other than listed below, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Sugra Akbar FCCA  
Accountex Pro  
16 Cestrian Street  
Bolton  
BL3 2BD

Date: 17<sup>th</sup> May 2024

# JSENSE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2023

			Year Ended 31 <sup>st</sup> August 2023	ADJUSTED Year Ended 31 <sup>st</sup> August 2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income from:</b>				
Donations and legacies	(3)	2,250	-	2,250
Charitable activities	(4)	115,000	106,739	221,739
Other income	(5)	42	-	42
<b>Total</b>		<b>117,292</b>	<b>106,739</b>	<b>224,031</b>
<b>Expenditure on:</b>				
Charitable activities	(6)	127,825	105,553	233,378
<b>Total</b>		<b>127,825</b>	<b>105,553</b>	<b>233,378</b>
<b>Net income/(expenditure)</b>		<b>(10,533)</b>	<b>1,186</b>	<b>(9,347)</b>
Transfer between funds		-	-	-
<b>Net movement in funds</b>		<b>(10,533)</b>	<b>1,186</b>	<b>(9,347)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	(13)	21,707	12,146	33,853
<b>Total funds carried forward</b>	<b>(13)</b>	<b>11,174</b>	<b>13,332</b>	<b>24,506</b>

**The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.**

**The notes on  
pages 17 to 23 form part of these financial statements**

# JSENSE

## BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2023

	Notes	2023 £	Adjusted 2022 £
<b>Fixed Assets</b>			
		5,478	8,218
		<u>5,478</u>	<u>8,218</u>
<b>Current Assets</b>			
Debtors	(11)	1,410	-
Cash at Bank and in hand		70,316	27,464
Total current assets		<u>71,726</u>	<u>27,464</u>
<b>Liabilities</b>			
Creditors:			
Amounts falling due within one year	(12)	52,698	1,829
<b>Net current assets or liabilities</b>		<u>19,028</u>	<u>25,635</u>
<b>Total assets less current liabilities</b>		24,506	33,853
<b>Total net assets or liabilities</b>		<u>24,506</u>	<u>33,853</u>
<b>The funds of the charity</b>			
Restricted income funds	(13)	13,332	12,146
Unrestricted income funds	(13)	11,174	21,707
<b>Total charity funds</b>		<u>24,506</u>	<u>33,853</u>

**Approved by the trustees on 15th May 2024 and signed on their behalf by:**

Full Name: Ben Kay

Position: Treasurer



Signature:

Full Name: Sam Salomon

Position: Chair of trustees



Signature:

Date: 15th May 2024

Date: 15th May 2024



## JSENSE

### Statement of Cash Flows for the Year Ended 31<sup>st</sup> August 2023

	31 <sup>st</sup> August 2023	31 <sup>st</sup> August 2022
	Total Funds	Total Funds
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	(9,347)	(18,964)
Add back depreciation	2,740	2,739
Decrease/(increase) debtors	(1,410)	-
Increase/(decrease) creditors	50,869	1,829
<b>Net cash used in operating activities</b>	<b>42,852</b>	<b>(14,396)</b>
Cashflows from investment activities	-	-
Interest	-	-
Purchase of fixed assets	-	(10,957)
<b>Net cash provided by investing activities</b>	<b>42,852</b>	<b>(25,353)</b>
Increase/(decrease) in cash and cash equivalents during the year		
Cash and cash equivalents brought forward	27,464	52,817
<b>Cash and cash equivalents carried forward</b>	<b>70,316</b>	<b>27,464</b>

**Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023**

**I. Accounting policies**

**(a) Basis of preparation and going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 1st January 2021 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**SORP FRS 102**

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Assets and liabilities are initially recognised at historic cost or transactional value unless otherwise stated in the relevant accounting policy note.

**(b) Funds structure**

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

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustee's at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 4.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Grants which relate to a specific period are deferred.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal obligation or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure other than that capitalised has been reflected in the income and expenditure account on an accruals basis including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Governance costs comprise all costs including the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Support costs have been allocated between governance costs and other support costs.

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023

### (g) Cost of raising funds

There were no costs associated with raising funds for the Year Ended 31<sup>st</sup> August 2023.

### (h) Charitable activities

Costs of charitable activities include governance costs and support costs as shown in note 6.

### (i) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £200 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

<b>Furniture &amp; Equipment</b>	<b>25% on cost</b>
<b>Computers &amp; Equipment</b>	<b>33.33% on cost</b>

### (j) Taxation

The charity is not subject to any taxes on its charitable activities.

### (k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

### (l) Pensions

The charity operates a pension scheme into which the charity pays 5% for all staff.

### (m) Contingent liabilities

A contingent liability is defined and disclosed for those grants resulting from:

A possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

## 2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totaled £252. (2022: nil)

## 3. Donations and legacies

			<b>Year Ended 31<sup>st</sup> August 2023</b>	<b>Year Ended 31<sup>st</sup> August 2022</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	2,250	-	2,250	809
<b>Total</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>809</b>
<b>2022</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	809	-	809	
	<b>809</b>	<b>-</b>	<b>809</b>	

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023

### 4. Income from charitable activities

	Year Ended 31 <sup>st</sup> August	Year Ended 31 <sup>st</sup>	Year Ended 31 <sup>st</sup> August	Year Ended 31 <sup>st</sup> August
	2023 Unrestricted Funds £	August 2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Lottery	-	62,256	62,256	24,000
Salford Commissioning	-	44,283	44,283	30,000
Delamere	115,000	-	115,000	45,004
Bury MBC	-	200	200	-
Jewish Childs Day	-	-	-	4,000
<b>Total</b>	<b>115,000</b>	<b>106,739</b>	<b>221,739</b>	<b>103,004</b>

	Unrestricted £	Restricted £	Total £
<b>2022</b>	45,004	58,000	103,004
	<b>45,004</b>	<b>58,000</b>	<b>103,004</b>

### 5. Other income

	Year Ended 31 <sup>st</sup> August 2023 Unrestricted Funds £	Year Ended 31 <sup>st</sup> August 2023 Restricted Funds £	Year Ended 31 <sup>st</sup> August 2023 Total Funds £	Year Ended 31 <sup>st</sup> August 2022 Total Funds £
Other income	42	-	42	-
	<b>42</b>	<b>-</b>	<b>42</b>	<b>-</b>

	Unrestricted £	Restricted £	Total £
<b>2022</b>	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023

### 6. Charitable expenditure

			Year Ended 31 <sup>st</sup> August 2023	Year Ended 31 <sup>st</sup> August 2022
	Unrestricted	Restricted	Total 2023	Total 2022
CHARITABLE ACTIVITIES	£	£	£	£
Employment	54,478	-	54,478	30,413
Charitable expenditure	40,390	13,286	53,676	49,811
Professional fees	16,791	92,267	109,058	39,164
Depreciation	2,740	-	2,740	2,739
Governance	650	-	650	650
Support costs	12,776	-	12,776	-
	<b>127,825</b>	<b>105,553</b>	<b>233,378</b>	<b>122,777</b>

	Unrestricted	Restricted	Total
2022	£	£	£
	63,135	59,642	122,777
	<b>63,135</b>	<b>59,642</b>	<b>122,777</b>

### 7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

	General support	Governance	Total	Basis of apportionment
Accountancy	-	650	650	Nature of expenditure
Payroll	478	-	478	Nature of expenditure
PPS	878	-	878	Nature of expenditure
Telephone/Internet	1,131	-	1,131	Nature of expenditure
Rent	8,576	-	8,576	Nature of expenditure
Insurance	1,713	-	1,713	Nature of expenditure
	<b>12,776</b>	<b>650</b>	<b>13,426</b>	

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023

### 8. Tangible Fixed Assets

	Equipment £	Total £
<b>Cost</b>		
As at 01.09.2022	10,957	10,957
Additions	-	-
As at 31.08.2023	10,957	10,957
<b>Depreciation</b>		
As at 01.09.2022	2,739	2,739
Charge for year	2,740	2,740
As at 31.08.2023	5,479	5,479
<b>NET BOOK VALUE</b>		
As at 01.09.2022	8,218	8,218
As at 31.08.2023	5,478	5,478

### 9. Independent Examiner Fees

	Year Ended Total Funds 31 <sup>st</sup> August 2023 £	Year Ended Total Funds 31 <sup>st</sup> August 2022 £
Independent Examination Fees	650	650
	650	650

### 10. Analysis of staff costs

The charity employed staff during the period - 1 FTE staff.  
No staff were paid more than £60,000 per annum.

### 11. Analysis of debtors

	2023 £	2022 £
Prepayments	1,410	-
Debtors	-	-
	1,410	-

Prepayments relate to unrestricted funds (2022:£0)

## JSENSE

Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023

### 12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	650	650
Other creditors	12,048	1,179
Deferred Income	40,000	-
	52,698	1,829

Creditors related to unrestricted funds in 2023 and unrestricted in 2022 (£1,829)

### 13. Analysis of charitable funds

#### Analysis of movement in unrestricted funds

	Balance as at 01.08.2022	Incoming Resources	Resources Expended	Transfers	Balance as at 31.08.2023
<b>UNRESTRICTED</b>					
General Fund	21,707	117,292	127,825	-	11,174
Total Unrestricted Funds	21,707	117,292	127,825	-	11,174

#### Name of unrestricted fund:

#### Description and nature of fund

	Balance as at 01.09.2022	Incoming Resources	Resources Expended	Transfers	Balance as at 31.08.2023
<b>RESTRICTED</b>					
Salford Commissioning	1,633	62,256	63,889	-	-
Jewish Childs Day	2,485	-	2,485	-	-
Bury MBC	-	200	200	-	-
Lottery	8,028	44,283	38,979	-	13,332
	12,146	106,739	105,553	-	13,332

General fund

The “free reserves” after allowing for all designated funds

#### Analysis of movement in restricted funds

#### Name of restricted fund

#### Description, nature and purpose of fund

Salford Commissioning	Develop advocacy services
Jewish Childs Day	Support project SNAP
Bury MBC	Support the information day held
Lottery	Costs for support towards parents/carers of children and young people with special educational needs and disabilities (SEND)

**Notes to the accounts for the Year Ended 31<sup>st</sup> August 2023**

**14. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	5,478	-	5,478
Cash at bank and in hand	56,984	13,332	70,316
Other net current assets/(liabilities)	(51,288)	-	(51,288)
Total	11,174	13,332	24,506

**15. Notes for adjustment to receipts and payments accounts**

The charity's income for the year ended 31<sup>st</sup> August 2023 exceeded £250,000 on receipts and payments accounts, the Charity has therefore prepared the accounts on accruals basis and updated comparative figures accordingly. Any adjustments have been minor and relate to unrestricted funds.

**16. Trustee remuneration and expenses, and related party transactions**

Neither the trustees nor any persons connected with them received any remuneration during the year (2022: Nil). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.