



Registered Charity Number: [1151197](#)

## Annual Report and Unaudited Financial Statements

For the year ended 31 August 2024

# **JSENSE**

## **Trustees' Report for the year ended 31<sup>st</sup> August 2024**

The trustees present their annual report and financial statements of the charity for the Year Ended 31<sup>st</sup> August 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

### **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:**

Samuel Salomon - Chair

Janine Rose -n Appointed 16<sup>th</sup> January 2025

Benjamin Kay - Treasurer

Jonny Wineberg

#### **Senior Staff Member:**

Director of Operations – Caroline Wertheimer

### **Structure, Governance and Management**

Type of governing document: Constitution dates 13<sup>th</sup> 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.

## **Trustees' Report for the year ended 31 August 2024**

### **Objectives and Activities**

#### **Summary of the objects of the charity set out in its governing document**

The objective 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

#### **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  
Maternity/Paternity  
Attendance and Absence  
Records Retention

## **JSENSE**

### **Trustees' Report for the year ended 31 August 2024**

#### **Organisation 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's** current workforce includes a Project Director, a Director of Operations, a Lead Advocate, and two Advocates.

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 0 - 25years. We are continuing to expand our services and networks in addition to our work with schools, education, and training.

## JSENSE

### Trustees' Report for the year ended 31 August 2024

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.
- A Neurodiversity Information day in Partnership with Salford City Council
- Helping parents successfully navigate the complex systems e.g. helped parents achieve Education, Health, and Social Care plans (EHCPs), supported parents through both the mediation and tribunal processes, so that they have funding to support their child's needs.
- Educational support services to schools
- Supporting parents in managing benefits through the cost-of-living crisis
- Held Parent Skills Workshop for Parents and Carers of CYP with Autism
- Held monthly peer parent support group for Parents and Carers of CYP with Autism

JSENSE held 62 sibling support groups supporting an average of 16 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: However, due to the increasing demand we now have 3 Girls sessions 8 -10 yrs, 11 – 12yrs and 13-16yrs. Boys 8-13yrs. JSENSE also sent out 75 craft packs to families activity packs in 2024, this was extremely well received by our service users

JSENSE ran 4 information sessions facilitated by representatives from the Local Authorities, all of which were well attended with a minimum of between 10 and 15 parents at each session. We held 5 Parents Skills Workshops for Parent of CYP with autism, each session was attended by 7 parents. The parent support groups offering emotional and practical peer support, were held monthly throughout the year. We also held a Neurodiversity Information Day engaging 80+ families

Overall, these activities have engaged over 140 families.

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

*“The Parent Support group has helped so much being able to share my experiences with other parents and being able to learn from other parents experiences.” - Bury Parent*

Parents also gain confidence by attending groups.

*“Love meeting up with other parents of children with ND – getting support from parents who truly understand. Also having professionals here to answer questions is so beneficial” - Salford Parent*

## Trustees' Report for the year ended 31 August 2024

Over the past year, our organisation has continued to provide vital support to parents of children with special educational needs and disabilities (SEND), focusing particularly on the challenging process of securing Education, Health and Care Plans (EHCPs). These plans are essential in ensuring children receive appropriate funding and access to timely, personalised interventions.

Our team has worked closely with families throughout the often lengthy and complex EHCP application process, offering expert guidance, practical advocacy, and emotional support. With increasing challenges due to policy changes, limited local authority resources, and administrative delays, this aspect of our work has become more critical than ever.

During the 2024 reporting period, we:

- Continued to support the families of 22 children whose EHCPs were approved during the 2023 reporting period.
- Successfully supported the approval of an additional 11 EHCPs.
- Secured 2 positive outcomes through tribunal proceedings.
- Facilitated 15 agreements through mediation.
- Supported 9 families in applying for Disability Living Allowance (DLA), helping them to access essential financial support.

These outcomes reflect our ongoing commitment to empowering parents, improving access to essential services, and advocating for the best possible outcomes for children and young people with SEND.

The sibling support groups have successfully delivered targeted support and dedicated time for the brothers and sisters of children and young people with special educational needs and disabilities (SEND). This provision addresses a significant gap, as such support is not typically available through mainstream services.

*"Thank you so much for all the wonderful sessions, my son has really enjoyed! They have made a huge difference to him and he looks forward to each session"* **Manchester Parent**

*"Thank you for giving our girls an amazing time every week. They come home confident and accomplished at what have made, may you be blessed"* **Salford Parents**

*"We would like to take this opportunity to thank you all very much for giving our daughters a place to relax, unwind and have fun. They look forward to it every time."* **Bury**





## JSENSE

### Trustees' Report for the year ended 31 August 2024

#### Parents

**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 would have been in complete paralysis. Hard to imagine with 3 Neurodiverse kids. I would be lost."*  
**Bury Parent**

*"No idea!"* **Manchester Parent**

#### 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: EOTAS (Education Other Than at School) Application**

*Bury based parent*

*Reason for Call: Required support in applying for EOTAS*

*What interventions undertaken: Supported mum at meetings with school, at an emergency annual review. Supported with an application for EOTAS as school could no longer meet need. When this was initially refused JSENSE supported again when the request was resubmitted with further evidence which was again refused. The proposal went back to panel for a 3<sup>rd</sup> time and was again refused. At which point JSENSE advised that parents should take the Local Authority to Tribunal, prepared evidence and supported at mediation and prepared plan. However when this was delayed JSENSE supported parents in contacting Strategic Lead for SEND and Inclusion at the Local Authority. However after a final review with the Panel and 9 months after the request was made parents were finally granted EOTAS for their child.*

*Situation now: JSENSE continues to support parents to ensure that the EOTAS package meets need.*

##### **Child 2: DLA**

*Salford based*

*Reason for call: Contacted JSENSE for support in applying for DLA*

*What interventions undertaken: Supported mum initially by sharing the JSENSE Fact sheets for DLA applications with mum and then reviewing the information in the application to ensure the information was relevant.*

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

*Response from parent "Thank you so much for all your support - I really feel you majorly strengthened the application - and still kept it all true to our child's needs and abilities.!!!"*

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

*Bury based*

*Reason for call: Contacted JSENSE for support in mediating with local authority when a specialist provision was unable to meet need due to the quality of the EHCP. However the child's complex needs meant that a mainstream school was not able to meet need.*

*What interventions undertaken: The advocate mediated with the LA to increase the provision in the EHCP and following a positive outcome the specialist provision was able to offer a place to the child.*

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

### Trustees' Report for the year ended 31 August 2024

#### Child 4: Supporting Mental Health and Wellbeing

*Manchester based*

*Reason for call: Initially contacted JSENSE for support with child in school avoidance due to anxiety caused by their learning needs.*

*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. Signposted parents to various organisations for an ASC assessment. Supported parents in their child's transition to an alternative provision and continue to support with their child's continued school refusal, annual reviews and PIP application*

*Situation now: The child continues to struggle with school attendance although there are occasions when the child has attended. JSENSE will continue to support parents for as long as parents need us.*

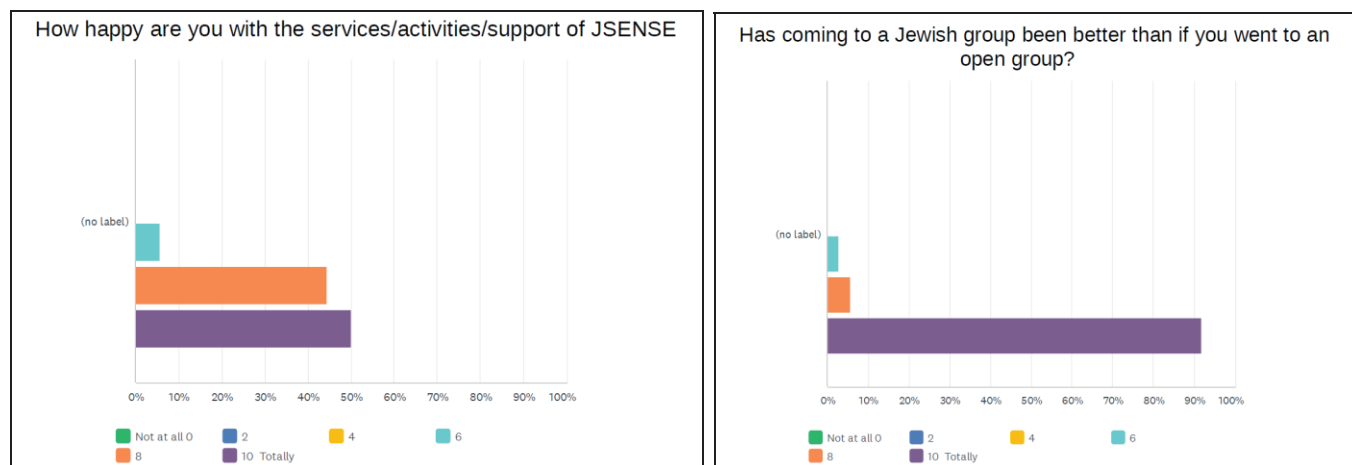
#### JSENSE focuses activities on achieving the following outcomes

- Alleviating isolation experienced by parents and carers of children with special educational needs and disabilities (SEND).
- Supporting children to better reach their full potential and thrive in their educational and personal development.
- Enabling parents and carers to access services in a timely manner, become better informed, and effectively advocate for their children's needs.
- Many of the families we support are significantly affected by the cost-of-living crisis, facing challenges across educational, emotional, and financial aspects of family life. As a result, an increasing number have turned to JSENSE for holistic support in managing the complexities associated with SEND. In response, we have expanded our support for Disability Living Allowance (DLA) applications, helping to build confidence, improve parenting capacity, and enhance self-efficacy.
- Reducing anxiety and stress exacerbated by the cost-of-living crisis, thereby improving the mental health and wellbeing of both parents/carers and children/young people.
- Reducing anxiety and increasing the confidence of siblings, while providing opportunities to form friendships with peers in similar situations.
- Reducing anxiety and strengthening the confidence of parents as they navigate the Neurodiverse Pathway.

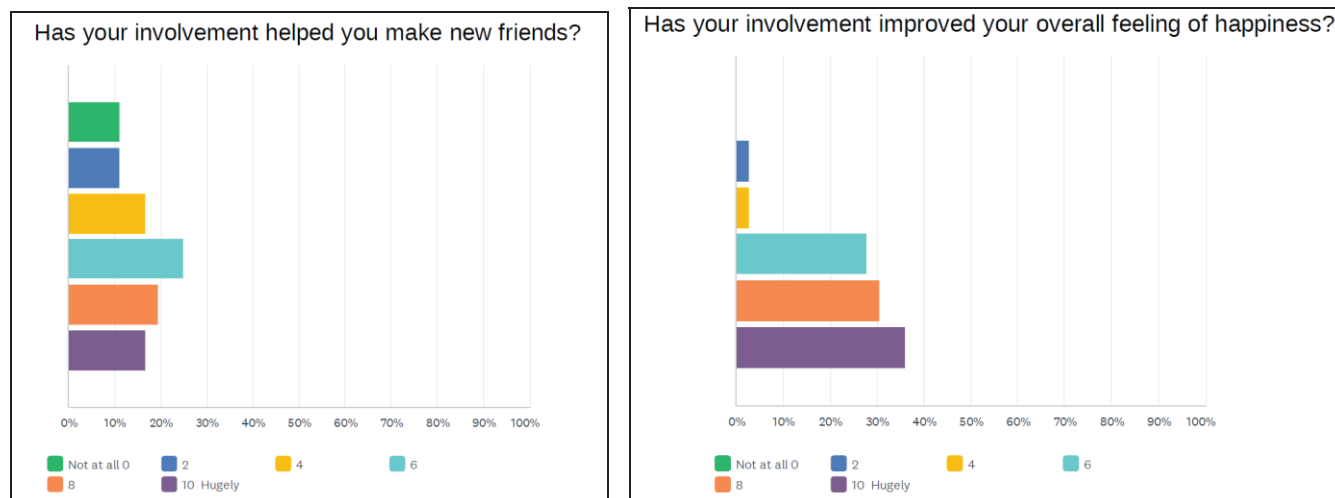


## Trustees' Report for the year ended 31 August 2024

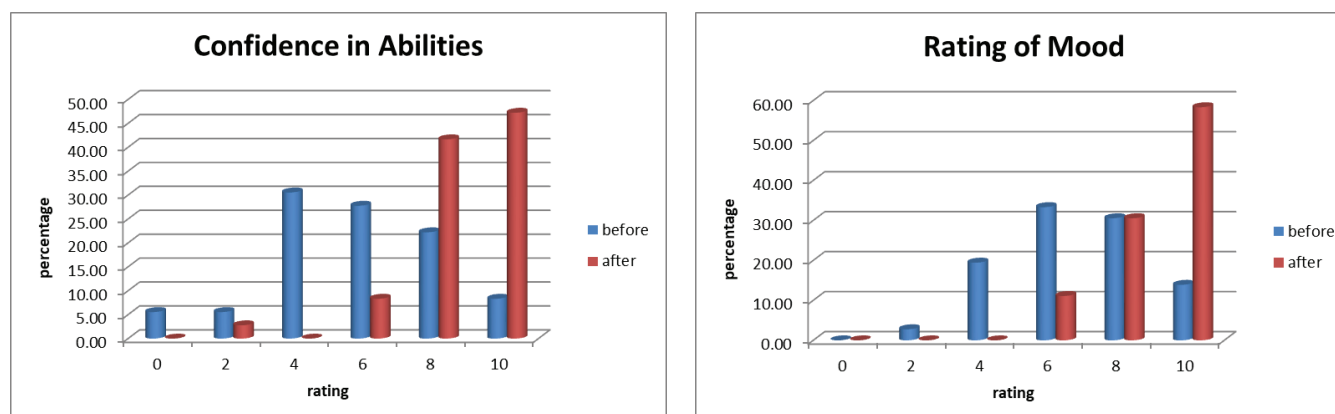
We ran evaluations with children and young people during the year to evidence our impact. Our reporting shows the percentage positive response, which is calculated as those scoring 6 or above. We also, where appropriate, show average ratings out of 10. Results from evaluation show:



Average rating for both happiness with activities and coming to a Jewish group rather than an open one were 8.89 and 9.78 respectively with 100% of responses in the positive domain.



Average rating for help make new friends and overall feeling of happiness were 5.61 and 7.89 respectively with, 61% and 94% of responses in the positive domain.



## JSENSE

### Trustees' Report for the year ended 31 August 2024

Average rating for confidence went from 5.61 to 8.61 and for mood from 6.67 to 8.94 with 97% and 100% of children and young people respectively reporting in the positive domain after involvement.

Qualitative responses to how our outcomes had been achieved included:

- *Gets me out the house*
- *I have 2 brothers with SEND so it is hard for me and I like to get away from home for a bit*
- *Teaches us fun activities*
- *Fun socially and I like the crafts*
- *I know most of the people and we are really friendly with each other*
- *All my friends come to JSENSE*
- *It's really fun and a nice atmosphere*
- *I really enjoy it thank you very much*
- *It's fun, I see friends and I feel comfortable*
- *Get food and do fun arts and crafts*
- *I love all the activities*
- *I like to chat and make friends*
- *Every week I look forward to it and it's a big thing because of the overall experience*

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 9.50; 100% positive.
- Supportiveness of approach of advocate: Average rating 9.25; 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 10.00; 100% positive.
- Support helped you be more informed to better represent the needs of your child(ren): Average rating 9.25; 100% positive.
- Support increased ability to address challenges they may face: Average rating 8.29; 86% positive.
- Support increased confidence in addressing challenges they may face: Average rating 7.71; 86% positive.
- Support helped improve how you parent your child with SEND: Average rating 5.50; 75% positive.
- Confident of being able to help child(ren) to better reach their potential and thrive went from 4.25 to 8.50 with 100% of parents/carers reporting in the positive domain after involvement.
- Involvement reduced stress levels: Average rating 8.25; 100% positive.
- Involvement reduced anxiety levels: Average rating 7.43; 100% positive.
- Involvement improved overall mental wellbeing: Average rating 7.25; 87.25% positive.
- Mood went from 2.25 to 6.75 with 87.25% of parents/carers reporting in the positive domain after involvement.

## JSENSE

### Trustees' Report for the year ended 31 August 2024

Comments showing how the results were achieved included:

- *I wouldn't have got anywhere without the help I received but with JSENSE's my son got his EHCP*
- *The advocates knowledge of SEND law was unbelievable*
- *JSENSE truly understands the needs of the community*
- *It's been an amazing help, my child is a different child. JSENSE has saved us.*
- *More supportive nurturing and we have been treated like family.*
- *Couldn't fault the team were amazing*
- *It's not just support but someone to lean on*
- *You have literally held my hand all the way*
- *Because JSENSE helped me through the EHCP process and provided context and every suggestion made for amendments to the EHCP were included by the LA.*
- *People don't realise how JSENSE can change your life. It has changed ours!*

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

- *We would have winged it and would have had to spend time researching but it wouldn't have been enough to have the decision overturned which is what was achieved with the support of JSENSE.*
- *Honestly I dread to think! We would have continued to fight with little impact.....*
- *Got nowhere alone until JSENSE got involved*
- *I really don't know!*
- *I would have been bullied by the school to send my child to a school inappropriate for their needs*
- *I would have been in complete paralysis. It's hard to imagine with 3 neurodivergent children. I would have been lost*

### JSENSE PLANS 24/25

- Increase the number of sibling support groups by introducing the option of mixed groups for boys and girls
- Increase the number of information sessions for parents
- Run a second Neurodiversity Information Day
- Continue to increase the program of Parent Workshops for parents/carers of children with autism
- Recruit an to work alongside our Advocates to increase turnaround time, and alleviate pressure on Advocates enabling us to serve more people with a higher quality and more efficient service
- Continue to increase our engagement with schools to support them in identifying strengths, weaknesses, and areas for improvement and support the school throughout the EHCP process.
- Help develop policies and procedures that enhance and support SEN provision
- Organise training sessions which will empower educational staff with the knowledge, skills, and resources needed to effectively support

**Trustees' Report for the year ended 31 August 2024**

**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 2024 the Charity's reserves held were £43,108 out of which £37,032 was restricted and £6,076 were unrestricted.

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.

Signed on behalf of the charity's trustees



.....  
Sam Salomon  
Chair of Trustees



.....  
Ben Kay  
Treasurer

## **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 2024 which are set out on **pages 13 to 22**.

### **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: 26<sup>th</sup> June 2025

# JSENSE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2024

				Year Ended 31 <sup>st</sup> August 2024	Year Ended 31 <sup>st</sup> August 2023
	Notes	UNRESTRICTED Funds £	RESTRICTED Funds £	Total Funds £	Total Funds £
<b>Income from:</b>					
Donations and legacies	(3)	-	2,050	2,050	2,250
Charitable activities	(4)	171,000	64,411	235,411	221,739
Other income	(5)	138	-	138	42
<b>Total</b>		<b>171,138</b>	<b>66,461</b>	<b>237,599</b>	<b>224,031</b>
<b>Expenditure on:</b>					
Charitable activities	(6)	176,236	42,761	218,997	233,378
<b>Total</b>		<b>176,236</b>	<b>42,761</b>	<b>218,997</b>	<b>233,378</b>
<b>Net income/(expenditure)</b>		<b>(5,098)</b>	<b>23,700</b>	<b>18,602</b>	<b>(9,347)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(5,098)</b>	<b>23,700</b>	<b>18,602</b>	<b>(9,347)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(13)	11,174	13,332	24,506	33,853
<b>Total funds carried forward</b>	<b>(13)</b>	<b>6,076</b>	<b>37,032</b>	<b>43,108</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 16 to 22 form part of these financial statements**



# JSENSE

## BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2024


	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
	(8)	2,739	5,478
		<u>2,739</u>	<u>5,478</u>
<b>Current Assets</b>			
Debtors	(11)	-	1,410
Cash at Bank and in hand		45,251	70,316
Total current assets		<u>45,251</u>	<u>71,726</u>
<b>Liabilities</b>			
Creditors:			
Amounts falling due within one year	(12)	4,882	52,698
		<u>4,882</u>	<u>19,028</u>
<b>Net current assets or liabilities</b>			
		40,369	19,028
<b>Total assets less current liabilities</b>		<u>43,108</u>	<u>24,506</u>
<b>The funds of the charity</b>			
Restricted income funds	(13)	37,032	13,332
Unrestricted income funds	(13)	6,076	11,174
Total charity funds		<u>43,108</u>	<u>24,506</u>

Approved by the trustees on 24th June 2025 and signed on their behalf by:

Full Name: Ben Kay  
Position: Treasurer

Full Name: Sam Salomon  
Position: Chair of trustees

Signature: 

Signature: 

Date: 24th June 2025

Date: 24th June 2025

# JSENSE

## Statement of Cash Flows for the Year Ended 31<sup>st</sup> August 2024

	31 <sup>st</sup> August 2024 Total Funds	31 <sup>st</sup> August 2023 Total Funds
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	18,602	(9,347)
Add back depreciation	2,739	2,740
Decrease/(increase) debtors	1,410	(1,410)
Increase/(decrease) creditors	(47,816)	50,869
<b>Net cash used in operating activities</b>	<b>(25,065)</b>	<b>42,852</b>
Cashflows from investment activities		
Interest	-	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(25,065)	42,852
Cash and cash equivalents brought forward	70,316	27,464
<b>Cash and cash equivalents carried forward</b>	<b>45,251</b>	<b>70,316</b>

**Notes to the accounts for the Year Ended 31<sup>st</sup> August 2024****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 2019 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 trustees 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 accrual's 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 2024

### (g) Cost of raising funds

There were no costs associated with raising funds for the Year Ended 31<sup>st</sup> August 2024.

### (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 £0. (2023: £252)

## 3. Donations and legacies

	Year Ended 31st August 2024	Year Ended 31st August 2024	Year Ended 31st August 2024	Year Ended 31st August 2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Donations	-	2,050	2,050	2,250
<b>Total</b>	<b>-</b>	<b>2,050</b>	<b>2,050</b>	<b>2,250</b>

	Unrestricted	Restricted	Total
	£	£	£
<b>2023</b>	2,250	-	2,250
	<b>2,250</b>	<b>-</b>	<b>2,250</b>

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2024

### 4. Income from charitable activities

	Year Ended 31st August 2024	Year Ended 31st August 2024	Year Ended 31st August 2024	Year Ended 31st August 2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Delamere	171,000	-	171,000	115,000
NHS	-	-	-	-
Lottery	-	64,411	64,411	62,256
Bury MBC	-	-	-	200
Salford Commissioning	-	-	-	44,283
<b>Total</b>	<b>171,000</b>	<b>64,411</b>	<b>235,411</b>	<b>221,739</b>

	Unrestricted	Restricted	Total
	£	£	£
<b>2023</b>	115,000	106,739	221,739
	<b>115,000</b>	<b>106,739</b>	<b>221,739</b>

### 5. Other income

	Year Ended 31st August 2024	Year Ended 31st August 2024	Year Ended 31st August 2024	Year Ended 31st August 2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Other income	138	-	138	42
	<b>138</b>	<b>-</b>	<b>138</b>	<b>42</b>

	Unrestricted	Restricted	Total
	£	£	£
<b>2023</b>	42	-	42
	<b>42</b>	<b>-</b>	<b>42</b>

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2024

### 6. Charitable expenditure

			Year Ended 31st August 2024	Year Ended 31st August 2023
	Community Unrestricted	Community Restricted	Total 2024	Total 2023
	£	£	£	£
Employment	52,646	-	52,646	54,478
Charitable expenditure	58,231	22,113	80,344	53,676
Professional fees	39,695	20,648	60,343	109,058
Trustees' expenses	-	-	-	-
Depreciation	2,739	-	2,739	2,740
Governance	650	-	650	650
Support costs	22,275	-	22,275	12,776
	<b>176,236</b>	<b>42,761</b>	<b>218,997</b>	<b>233,378</b>

	Unrestricted	Restricted	Total
	£	£	£
<b>2023</b>	127,825	105,553	233,378
	<b>127,825</b>	<b>105,553</b>	<b>233,378</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	461	-	461	Nature of expenditure
PPS	225	-	225	
Telephone/Internet	945	-	945	Nature of expenditure
Rent	18,631	-	18,631	Nature of expenditure
Insurance	2,013	-	2,013	Nature of expenditure
	<b>22,275</b>	<b>650</b>	<b>22,925</b>	



# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2024

### 8. Tangible Fixed Assets

	Equipment £	Total £
<b>Cost</b>		
As at 01.09.2023	10,957	10,957
Additions	-	-
As at 31.08.2024	10,957	10,957
<b>Depreciation</b>		
As at 01.09.2023	5,479	5,479
Charge for year	2,739	2,739
As at 31.08.2024	8,218	8,218
<b>NET BOOK VALUE</b>		
As at 01.09.2023	5,478	5,478
As at 31.08.2024	2,739	2,739

### 9. Independent Examiner Fees

	Year Ended Total Funds 31 <sup>st</sup> August 2024 £	Year Ended Total Funds 31 <sup>st</sup> August 2023 £
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

	2024 £	2023 £
Prepayments	-	1,410
Debtors	-	-
	-	1,410

Prepayments relate to unrestricted funds (2023: £1,410)

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2024

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

	2024	2023
	£	£
Accruals	650	650
Other creditors	4,232	12,048
Deferred Income	-	40,000
	<u>4,882</u>	<u>52,698</u>

Creditors related to unrestricted funds in 2024 and unrestricted in 2023 (£1,829)

### 13. Analysis of charitable funds

#### Analysis of movement in unrestricted funds

	Balance as at 01.09.2023	Incoming Resources	Resources Expended	Transfers	Balance as at 31.08.2024
<b>UNRESTRICTED</b>					
General Fund	11,174	171,138	176,236	-	6,076
Total Unrestricted Funds	<u>11,174</u>	<u>171,138</u>	<u>176,236</u>	<u>-</u>	<u>6,076</u>

#### Name of restricted fund:

	Description and nature of fund				
	Balance as at 01.09.2023	Incoming Resources	Resources Expended	Transfers	Balance as at 31.08.2024
<b>RESTRICTED</b>					
Lottery	13,332	64,411	42,761	-	34,982
Donation	-	2,050	-	-	2,050
	<u>13,332</u>	<u>66,461</u>	<u>42,761</u>	<u>-</u>	<u>37,032</u>

#### General fund

The "free reserves" after allowing for all designated funds

#### Name of restricted fund

#### Description, nature and purpose of fund

Lottery

Costs for support towards parents/carers of children and young people with special educational needs and disabilities (SEND)

# JSENSE

## Notes to the accounts for the Year Ended 31<sup>st</sup> August 2024

### 14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	2,739	-	2,739
Cash at bank and in hand	8,219	37,032	45,251
Other net current assets/(liabilities)	(4,882)	-	(4,882)
Total	6,076	37,032	43,108

### 15. Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2023: Nil). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.