

# JEWISH HIGH SCHOOL FOR GIRLS

England & Wales · Charity number 526063

## Details

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Other names	BEIS YAAKOV HIGH SCHOOL, HUBERT HIGH SCHOOL FOR GIRLS
Status	Registered
Legal form	Other
Registered	1963-05-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	468b Bury New Road Salford M7 4NU
Phone	01617921439
Email	<a href="mailto:michaelbrandeis@hotmail.com">michaelbrandeis@hotmail.com</a>

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION AT THE SCHOOL CONDUCTED ACCORDING TO THE LAWS, RULES AND REQUIREMENTS OF THE "SHULCHAM ARUCH" AS INTERPRETED BY THE RABBINICAL AUTHORITY SUPPORTERS OF THE JEWISH HIGH SCHOOL FOR GIRLS - CONSTITUTION AMENDED ON 9TH JUNE 1966.

**Activities:** Providing support for education, particularly the support of Jewish religious education, mostly for children/youth from Greater Manchester and for the Beis Yaakov High School for Girls, Salford.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** SALFORD, PRESTWICH WHITEFIELD AND MANCHESTER
- Bury
- Manchester City
- Salford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£973,703	£1,002,640	£76,176	34
2023-08-31	£759,744	£796,849	£105,113	27
2022-08-31	£791,549	£772,205	£142,218	22
2021-08-31	£820,646	£799,904	£122,874	18
2020-08-31	£444,447	£347,783	-	-

## Trustees

Name	Role	Appointed
AVIGDOR FRIEDLANDER		
DAVID ZISKIND		
MICHAEL BRANDEIS		

**JEWISH HIGH SCHOOL FOR GIRLS**

England & Wales - Charity number 526063

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2024  
for  
Jewish High School for Girls**

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**Jewish High School for Girls**

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for the Year Ended 31 August 2024**

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**Jewish High School for Girls**  
**Report of the Trustees**  
**for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the Charity is to promote Jewish Religious and General Education for Girls in the local community at the discretion of the Trustees. The Governors are involved in soliciting funds from within the Jewish community and further afield where applicable. This enables the charity to educate girls whose parents are unable to afford fees. Since the beginning of the year the object of the charity is to raise funds to assist the day to day running of Beis Yaakov High School.

### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

### **Grantmaking policies**

The Trustees award grants to institutions that they feel are in line with the Trust Deed.

Grants over £1,000 made during the year to institutions are detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always by institutions.

The trustees consider the shorter-term and longer-term aims to be the same and assess the achievement of the charity in both respects the same way.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The Charity received £973,703 in donations, tax reclaims, childcare and other income during the year, of which £398,883 was paid out in donations, £15,914 in raising funds and £587,843 for other direct educational costs.

There were no investments made during the year.

The trustees measures the success of achieving the stated aim by the number and value of grants paid out. The grants paid out in the year are detailed in the notes to the accounts.

The trustees consider they have met their aim successfully.

## **FINANCIAL REVIEW**

### **Reserves policy**

It is the aim of the Charity to maintain unrestricted funds at a level sufficient to enable it to continue to operate and meet its day to day running costs.

The reserves stand at £76,176 which is all attributable to the unrestricted fund.

## **FUTURE PLANS**

The trustees expect future performance will be affected by the increasing cost of education and the related increasing demand on charity's resources. The expectation is that the current economic climate, will make fundraising harder. In order to manage this risk, the charity will be planning special fundraising campaigns.

# **Jewish High School for Girls**

## **Report of the Trustees for the Year Ended 31 August 2024**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is constituted by a Trust Deed dated 21 November 1962 and registered with the Charity Commission under charity number 526063.

Recruitment and appointment of new Trustees would be in line with the Trust Deed and with the consent of the Trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

#### **Organisation**

There is no chief executive employed by the Charity. The day to day affairs are undertaken by Mr M Brandeis on behalf of the trustees.

All major decisions are taken collectively by the trustees.

#### **Risk review**

The trustees have assessed the majority risks to which the Charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to major risks.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

526063

#### **Principal address**

468B Bury New Road  
Salford  
M7 4NU

#### **Trustees**

M Brandeis  
A Friedlander  
D Ziskind

#### **Independent Examiner**

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Approved by order of the board of trustees on 24 June 2025 and signed on its behalf by:

A Friedlander - Trustee

**Independent Examiner's Report to the Trustees of  
Jewish High School for Girls**

**Independent examiner's report to the trustees of Jewish High School for Girls**

I report to the charity trustees on my examination of the accounts of Jewish High School for Girls (the Trust) for the year ended 31 August 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Adam Caplan FCA  
The Institute of Chartered Accountants in England and Wales

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

25 June 2025

**Jewish High School for Girls**

**Statement of Financial Activities  
for the Year Ended 31 August 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	967,025	-	967,025	759,729
Other trading activities	3	6,669	-	6,669	-
Investment income	4	9	-	9	15
<b>Total</b>		<u>973,703</u>	<u>-</u>	<u>973,703</u>	<u>759,744</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	15,914	-	15,914	-
<b>Charitable activities</b>	6				
Donations		398,883	-	398,883	425,010
Other direct educational costs		587,843	-	587,843	371,839
<b>Total</b>		<u>1,002,640</u>	<u>-</u>	<u>1,002,640</u>	<u>796,849</u>
<b>NET INCOME/(EXPENDITURE)</b>		(28,937)	-	(28,937)	(37,105)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		105,113	-	105,113	142,218
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>76,176</u></u>	<u><u>-</u></u>	<u><u>76,176</u></u>	<u><u>105,113</u></u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Balance Sheet  
31 August 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	12	57,413	-	57,413	74,109
Cash at bank		24,173	-	24,173	35,380
		<u>81,586</u>	<u>-</u>	<u>81,586</u>	<u>109,489</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(5,410)	-	(5,410)	(4,376)
		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
<b>NET CURRENT ASSETS</b>					
		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
<b>NET ASSETS</b>					
		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
<b>FUNDS</b>					
Unrestricted funds	14			<u>76,176</u>	<u>105,113</u>
<b>TOTAL FUNDS</b>					
				<u>76,176</u>	<u>105,113</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2025 and were signed on its behalf by:

A Friedlander - Trustee

**Jewish High School for Girls**

**Cash Flow Statement  
for the Year Ended 31 August 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(11,216)</u>	<u>(60,726)</u>
Net cash used in operating activities		<u>(11,216)</u>	<u>(60,726)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>9</u>	<u>15</u>
Net cash provided by investing activities		<u>9</u>	<u>15</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(11,207)</b>	<b>(60,711)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>35,380</u>	<u>96,091</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>24,173</u>	<u>35,380</u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Notes to the Cash Flow Statement  
for the Year Ended 31 August 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(28,937)	(37,105)
<b>Adjustments for:</b>		
Interest received	(9)	(15)
Decrease/(increase) in debtors	16,696	(23,549)
Increase/(decrease) in creditors	1,034	(57)
	<hr/>	<hr/>
<b>Net cash used in operations</b>	<u>(11,216)</u>	<u>(60,726)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.9.23 £	Cash flow £	At 31.8.24 £
<b>Net cash</b>			
Cash at bank	35,380	(11,207)	24,173
	<hr/>	<hr/>	<hr/>
	35,380	(11,207)	24,173
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u>35,380</u>	<u>(11,207)</u>	<u>24,173</u>

The notes form part of these financial statements

# Jewish High School for Girls

## Notes to the Financial Statements for the Year Ended 31 August 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

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

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gifts	263	-
Donations	581,066	420,348
Gift aid	41,772	36,941
Grants	19,950	-
Childcare	323,974	302,440
	<hr/>	<hr/>
	967,025	759,729
	<hr/> <hr/>	<hr/> <hr/>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

<b>3.</b>	<b>OTHER TRADING ACTIVITIES</b>			
		2024	2023	
		£	£	
	Fundraising events	6,669	-	
		<u>6,669</u>	<u>-</u>	
<b>4.</b>	<b>INVESTMENT INCOME</b>			
		2024	2023	
		£	£	
	Bank interest receivable	9	15	
		<u>9</u>	<u>15</u>	
<b>5.</b>	<b>RAISING FUNDS</b>			
	<b>Raising donations and legacies</b>			
		2024	2023	
		£	£	
	Support costs	673	-	
		<u>673</u>	<u>-</u>	
	<b>Other trading activities</b>			
		2024	2023	
		£	£	
	Fundraising events	15,241	-	
		<u>15,241</u>	<u>-</u>	
	Aggregate amounts	15,914	-	
		<u>15,914</u>	<u>-</u>	
<b>6.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Grant	
		Costs	funding of	
		£	activities	
		£	(see note	
		£	7)	
		£	Support	
		£	costs (see	
		£	note 8)	
		£	Totals	
		£	£	
	Donations	-	398,883	398,883
	Other direct educational costs	578,599	-	587,843
		<u>578,599</u>	<u>398,883</u>	<u>986,726</u>
<b>7.</b>	<b>GRANTS PAYABLE</b>			
		2024	2023	
		£	£	
	Donations	398,883	425,010	
		<u>398,883</u>	<u>425,010</u>	
	The total grants paid to institutions during the year was as follows:			
		2024	2023	
		£	£	
	JHS Academy	395,383	421,510	
	Broughton Park Community Services C.I.C.	3,500	3,500	
		<u>398,883</u>	<u>425,010</u>	

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**8. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Raising donations and legacies	673	-	673
Other direct educational costs	577	8,667	9,244
	1,250	8,667	9,917
	1,250	8,667	9,917

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**10. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	456,001	268,788
Social security costs	16,898	956
Other pension costs	3,472	1,804
	476,371	271,548
	476,371	271,548

The average monthly number of employees during the year was as follows:

	2024	2023
Teachers	19	18
Administration	15	9
	34	27
	34	27

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	759,729	-	759,729
Investment income	15	-	15
<b>Total</b>	759,744	-	759,744
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations	425,010	-	425,010
Other direct educational costs	371,839	-	371,839
<b>Total</b>	796,849	-	796,849

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

<b>11.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £
		<u>          </u>	<u>          </u>	<u>          </u>
	NET INCOME/(EXPENDITURE)	(37,105)	-	(37,105)
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	142,218	-	142,218
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>105,113</u>	<u>-</u>	<u>105,113</u>
<b>12.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
			£	£
	Trade debtors		43,321	59,527
	Gift aid tax reclaim		14,092	14,582
			<u>          </u>	<u>          </u>
			<u>57,413</u>	<u>74,109</u>
<b>13.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
			£	£
	Trade creditors		1,228	670
	Social security and other taxes		2,457	2,165
	Other creditors		525	341
	Accrued expenses		1,200	1,200
			<u>          </u>	<u>          </u>
			<u>5,410</u>	<u>4,376</u>
<b>14.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement in funds	At
		At 1.9.23		31.8.24
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	105,113	(28,937)	76,176
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>105,113</u>	<u>(28,937)</u>	<u>76,176</u>
	Net movement in funds, included in the above are as follows:			
		Incoming resources £	Resources expended £	Movement in funds £
	<b>Unrestricted funds</b>			
	General fund	973,703	(1,002,640)	(28,937)
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>973,703</u>	<u>(1,002,640)</u>	<u>(28,937)</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	142,218	(37,105)	105,113
<b>TOTAL FUNDS</b>	142,218	(37,105)	105,113

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	759,744	(796,849)	(37,105)
<b>TOTAL FUNDS</b>	759,744	(796,849)	(37,105)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	142,218	(66,042)	76,176
<b>TOTAL FUNDS</b>	142,218	(66,042)	76,176

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,733,447	(1,799,489)	(66,042)
<b>TOTAL FUNDS</b>	1,733,447	(1,799,489)	(66,042)

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**15. RELATED PARTY DISCLOSURES**

During the year, educational grants amounting to £395,383 (2023 - £421,510) were paid to an Academy in which some of the trustees of the charity are directors.

During the year, donations amounting to £3,500 were paid to a Community Interest Company, in which one of the officers is a trustee of this charity.

**16. GOING CONCERN**

The charity's financial statements for the year ended 31 August 2024 have been prepared on a going concern basis as, after making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

**JEWISH HIGH SCHOOL FOR GIRLS**

England & Wales - Charity number 526063

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2023  
for  
Jewish High School for Girls**

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
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**Jewish High School for Girls**

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for the Year Ended 31 August 2023**

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**Jewish High School for Girls**  
**Report of the Trustees**  
**for the Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the Charity is to promote Jewish Religious and General Education for Girls in the local community at the discretion of the Trustees. The Governors are involved in soliciting funds from within the Jewish community and further afield where applicable. This enables the charity to educate girls whose parents are unable to afford fees. Since the beginning of the year the object of the charity is to raise funds to assist the day to day running of Beis Yaakov High School.

### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

### **Grantmaking policies**

The Trustees award grants to institutions that they feel are in line with the Trust Deed.

Grants over £1,000 made during the year to institutions are detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always by institutions.

The trustees consider the shorter-term and longer-term aims to be the same and assess the achievement of the charity in both respects the same way.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The Charity received £759,744 in donations, tax reclaims, childcare and other income during the year, of which £425,010 was paid out in donations and £371,839 for other direct educational costs.

There were no investments made during the year.

The trustees measures the success of achieving the stated aim by the number and value of grants paid out. The grants paid out in the year are detailed in the notes to the accounts.

The trustees consider they have met their aim successfully.

## **FINANCIAL REVIEW**

### **Reserves policy**

It is the aim of the Charity to maintain unrestricted funds at a level sufficient to enable it to continue to operate and meet its day to day running costs.

The reserves stand at £105,113 which is all attributable to the unrestricted fund.

## **FUTURE PLANS**

The trustees expect future performance will be affected by the increasing cost of education and the related increasing demand on charity's resources. The expectation is that the current economic climate, will make fundraising harder. In order to manage this risk, the charity will be planning special fundraising campaigns.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is constituted by a Trust Deed dated 21 November 1962 and registered with the Charity Commission under charity number 526063.

Recruitment and appointment of new Trustees would be in line with the Trust Deed and with the consent of the Trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

**Jewish High School for Girls**  
**Report of the Trustees**  
**for the Year Ended 31 August 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisation**

There is no chief executive employed by the Charity. The day to day affairs are undertaken by Mr M Brandeis on behalf of the trustees.

All major decisions are taken collectively by the trustees.

**Risk review**

The trustees have assessed the majority risks to which the Charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

526063

**Principal address**

468B Bury New Road  
Salford  
M7 4NU

**Trustees**

M Brandeis  
A Friedlander  
D Ziskind

**Independent Examiner**

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Approved by order of the board of trustees on 28 June 2024 and signed on its behalf by:

A Friedlander - Trustee

**Independent Examiner's Report to the Trustees of  
Jewish High School for Girls**

**Independent examiner's report to the trustees of Jewish High School for Girls**

I report to the charity trustees on my examination of the accounts of Jewish High School for Girls (the Trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Adam Caplan FCA  
The Institute of Chartered Accountants in England and Wales

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

28 June 2024

**Jewish High School for Girls**

**Statement of Financial Activities  
for the Year Ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	759,729	-	759,729	791,537
Investment income	3	15	-	15	12
<b>Total</b>		759,744	-	759,744	791,549
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Donations	4	425,010	-	425,010	492,000
Other direct educational costs		371,839	-	371,839	275,249
Other		-	-	-	4,956
<b>Total</b>		796,849	-	796,849	772,205
 <b>NET INCOME/(EXPENDITURE)</b>		 (37,105)	 -	 (37,105)	 19,344
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		142,218	-	142,218	122,874
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 105,113	 -	 105,113	 142,218

The notes form part of these financial statements

**Jewish High School for Girls**

**Balance Sheet  
31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	74,109	-	74,109	50,560
Cash at bank		35,380	-	35,380	96,091
		109,489	-	109,489	146,651
<b>CREDITORS</b>					
Amounts falling due within one year	11	(4,376)	-	(4,376)	(4,433)
		105,113	-	105,113	142,218
<b>NET CURRENT ASSETS</b>					
		105,113	-	105,113	142,218
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		105,113	-	105,113	142,218
<b>NET ASSETS</b>					
		105,113	-	105,113	142,218
<b>FUNDS</b>					
Unrestricted funds	12			105,113	142,218
<b>TOTAL FUNDS</b>					
				105,113	142,218

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2024 and were signed on its behalf by:

A Friedlander - Trustee

**Jewish High School for Girls**

**Cash Flow Statement  
for the Year Ended 31 August 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(60,726)</u>	<u>9,732</u>
Net cash (used in)/provided by operating activities		<u>(60,726)</u>	<u>9,732</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>15</u>	<u>12</u>
Net cash provided by investing activities		<u>15</u>	<u>12</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>96,091</u>	<u>86,347</u>
Cash and cash equivalents at the end of the reporting period		<u><u>35,380</u></u>	<u><u>96,091</u></u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Notes to the Cash Flow Statement  
for the Year Ended 31 August 2023**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(37,105)	19,344
<b>Adjustments for:</b>		
Interest received	(15)	(12)
Increase in debtors	(23,549)	(6,826)
Decrease in creditors	(57)	(2,774)
	<u>          </u>	<u>          </u>
<b>Net cash (used in)/provided by operations</b>	<u><u>(60,726)</u></u>	<u><u>9,732</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	96,091	(60,711)	35,380
	<u>          </u>	<u>          </u>	<u>          </u>
	96,091	(60,711)	35,380
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u><u>96,091</u></u>	<u><u>(60,711)</u></u>	<u><u>35,380</u></u>

The notes form part of these financial statements

# Jewish High School for Girls

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

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

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	420,348	487,407
Gift aid	36,941	45,281
Grants	-	557
Childcare	302,440	258,292
	<u>759,729</u>	<u>791,537</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

<b>3.</b>	<b>INVESTMENT INCOME</b>	2023	2022
		£	£
	Bank interest receivable	15	12
		<u>15</u>	<u>12</u>

<b>4.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £
	Donations	-	425,010	425,010
	Other direct educational costs	365,295	-	371,839
		<u>365,295</u>	<u>425,010</u>	<u>796,849</u>

<b>5.</b>	<b>GRANTS PAYABLE</b>	2023	2022
		£	£
	Donations	425,010	492,000
		<u>425,010</u>	<u>492,000</u>

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
JHS Academy	421,510	457,000
Broughton Park Community Services C.I.C.	3,500	-
Other educational grants	-	35,000
	<u>425,010</u>	<u>492,000</u>

<b>6.</b>	<b>SUPPORT COSTS</b>		
		Finance £	Governance costs £
	Other direct educational costs	657	5,887
		<u>657</u>	<u>5,887</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**8. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	268,788	190,976
Social security costs	956	1,281
Other pension costs	1,804	1,161
	<u>271,548</u>	<u>193,418</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Teachers	18	19
Administration	9	3
	<u>27</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	791,537	-	791,537
Investment income	12	-	12
<b>Total</b>	<u>791,549</u>	<u>-</u>	<u>791,549</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations	492,000	-	492,000
Other direct educational costs	275,249	-	275,249
Other	4,956	-	4,956
<b>Total</b>	<u>772,205</u>	<u>-</u>	<u>772,205</u>
<b>NET INCOME</b>	19,344	-	19,344
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	122,874	-	122,874
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>142,218</u>	<u>-</u>	<u>142,218</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade debtors		59,527	36,901
Gift aid tax reclaim		14,582	13,659
		<u>74,109</u>	<u>50,560</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade creditors		670	182
Social security and other taxes		2,165	2,571
Other creditors		341	479
Accrued expenses		1,200	1,201
		<u>4,376</u>	<u>4,433</u>
<b>12. MOVEMENT IN FUNDS</b>			
	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	142,218	(37,105)	105,113
	<u>142,218</u>	<u>(37,105)</u>	<u>105,113</u>
<b>TOTAL FUNDS</b>	<u>142,218</u>	<u>(37,105)</u>	<u>105,113</u>
 Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	759,744	(796,849)	(37,105)
	<u>759,744</u>	<u>(796,849)</u>	<u>(37,105)</u>
<b>TOTAL FUNDS</b>	<u>759,744</u>	<u>(796,849)</u>	<u>(37,105)</u>
 <b>Comparatives for movement in funds</b>			
	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	122,874	19,344	142,218
	<u>122,874</u>	<u>19,344</u>	<u>142,218</u>
<b>TOTAL FUNDS</b>	<u>122,874</u>	<u>19,344</u>	<u>142,218</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	791,549	(772,205)	19,344
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>791,549</u>	<u>(772,205)</u>	<u>19,344</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	122,874	(17,761)	105,113
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>122,874</u>	<u>(17,761)</u>	<u>105,113</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,551,293	(1,569,054)	(17,761)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,551,293</u>	<u>(1,569,054)</u>	<u>(17,761)</u>

**13. RELATED PARTY DISCLOSURES**

During the year, educational grants amounting to £421,510 (2022 - £457,000) were paid to an Academy in which some of the trustees of the charity are directors.

During the year, donations amounting to £3,500 were paid to a Community Interest Company, in which one of the officers is a trustee of this charity.

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**14. GOING CONCERN**

The charity's financial statements for the year ended 31 August 2023 have been prepared on a going concern basis as, after making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

**JEWISH HIGH SCHOOL FOR GIRLS**

England & Wales - Charity number 526063

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2022  
for  
Jewish High School for Girls**

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

# **Jewish High School for Girls**

## **Contents of the Financial Statements for the Year Ended 31 August 2022**

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## **Jewish High School for Girls**

### **Report of the Trustees for the Year Ended 31 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Charity is to promote Jewish Religious and General Education for Girls in the local community at the discretion of the Trustees. The Governors are involved in soliciting funds from within the Jewish community and further afield where applicable. This enables the charity to educate girls whose parents are unable to afford fees. Since the beginning of the year the object of the charity is to raise funds to assist the day to day running of Beis Yaakov High School.

##### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

##### **Grantmaking policies**

The Trustees award grants to institutions that they feel are in line with the Trust Deed.

Grants over £1,000 made during the year to institutions are detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always by institutions.

The trustees consider the shorter-term and longer-term aims to be the same and assess the achievement of the charity in both respects the same way.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Charity received £791,549 in donations, tax reclaims, childcare and other income during the year, of which £492,000 was paid out in donations, £275,249 for other direct educational costs and £4,956 in other costs.

There were no investments made during the year.

The trustees measures the success of achieving the stated aim by the number and value of grants paid out. The grants paid out in the year are detailed in the notes to the accounts.

The trustees consider they have met their aim successfully.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the aim of the Charity to maintain unrestricted funds at a level sufficient to enable it to continue to operate and meet its day to day running costs.

The reserves stand at £142,218 which is all attributable to the unrestricted fund.

#### **FUTURE PLANS**

The trustees expect future performance will be affected by the increasing cost of education and the related increasing demand on charity's resources. The expectation is that the current economic climate, will make fundraising harder. In order to manage this risk, the charity will be planning special fundraising campaigns.

## **Jewish High School for Girls**

### **Report of the Trustees for the Year Ended 31 August 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a Trust Deed dated 21 November 1962 and registered with the Charity Commission under charity number 526063.

Recruitment and appointment of new Trustees would be in line with the Trust Deed and with the consent of the Trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

##### **Organisation**

There is no chief executive employed by the Charity. The day to day affairs are undertaken by Mr M Brandeis on behalf of the trustees.

All major decisions are taken collectively by the trustees.

##### **Risk review**

The trustees have assessed the majority risks to which the Charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to major risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

526063

##### **Principal address**

468B Bury New Road  
Salford  
M7 4NU

##### **Trustees**

M Brandeis  
A Friedlander  
D Ziskind

##### **Independent Examiner**

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Approved by order of the board of trustees on 28 June 2023 and signed on its behalf by:

A Friedlander - Trustee

## **Independent Examiner's Report to the Trustees of Jewish High School for Girls**

### **Independent examiner's report to the trustees of Jewish High School for Girls**

I report to the charity trustees on my examination of the accounts of Jewish High School for Girls (the Trust) for the year ended 31 August 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Adam Caplan FCA  
The Institute of Chartered Accountants in England and Wales

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

29 June 2023

**Jewish High School for Girls**

**Statement of Financial Activities  
for the Year Ended 31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	791,537	-	791,537	820,634
Investment income	3	12	-	12	12
<b>Total</b>		<u>791,549</u>	<u>-</u>	<u>791,549</u>	<u>820,646</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Donations	4	492,000	-	492,000	600,500
Other direct educational costs		275,249	-	275,249	195,884
Other		4,956	-	4,956	3,520
<b>Total</b>		<u>772,205</u>	<u>-</u>	<u>772,205</u>	<u>799,904</u>
<b>NET INCOME</b>		19,344	-	19,344	20,742
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		122,874	-	122,874	102,132
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>142,218</u></u>	<u><u>-</u></u>	<u><u>142,218</u></u>	<u><u>122,874</u></u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Balance Sheet  
31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	50,560	-	50,560	43,734
Cash at bank and in hand		96,091	-	96,091	86,347
		<u>146,651</u>	<u>-</u>	<u>146,651</u>	<u>130,081</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(4,433)	-	(4,433)	(7,207)
		<u>142,218</u>	<u>-</u>	<u>142,218</u>	<u>122,874</u>
<b>NET CURRENT ASSETS</b>					
		<u>142,218</u>	<u>-</u>	<u>142,218</u>	<u>122,874</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>142,218</u>	<u>-</u>	<u>142,218</u>	<u>122,874</u>
<b>NET ASSETS</b>					
		<u>142,218</u>	<u>-</u>	<u>142,218</u>	<u>122,874</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>142,218</u>	<u>122,874</u>
<b>TOTAL FUNDS</b>					
				<u>142,218</u>	<u>122,874</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2023 and were signed on its behalf by:

A Friedlander - Trustee

**Jewish High School for Girls**

**Cash Flow Statement  
for the Year Ended 31 August 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	9,732	(3,777)
Net cash provided by/(used in) operating activities		<u>9,732</u>	<u>(3,777)</u>
<b>Cash flows from investing activities</b>			
Interest received		12	12
Net cash provided by investing activities		<u>12</u>	<u>12</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>9,744</u>	<u>(3,765)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>86,347</u>	<u>90,112</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>96,091</u></u>	<u><u>86,347</u></u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Notes to the Cash Flow Statement  
for the Year Ended 31 August 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022	2021
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	19,344	20,742
<b>Adjustments for:</b>		
Interest received	(12)	(12)
Increase in debtors	(6,826)	(29,118)
(Decrease)/increase in creditors	(2,774)	4,611
<b>Net cash provided by/(used in) operations</b>	<u>9,732</u>	<u>(3,777)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21	Cash flow	At 31.8.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	86,347	9,744	96,091
	<u>86,347</u>	<u>9,744</u>	<u>96,091</u>
<b>Total</b>	<u>86,347</u>	<u>9,744</u>	<u>96,091</u>

The notes form part of these financial statements

## Jewish High School for Girls

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Funds**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	487,407	579,063
Gift aid	45,281	43,928
Grants	557	1,272
Childcare	258,292	196,371
	<u>791,537</u>	<u>820,634</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Bank interest receivable	12	12
	<u>12</u>	<u>12</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 5) £	Totals £
Donations	-	492,000	492,000
Other direct educational costs	275,249	-	275,249
	<u>275,249</u>	<u>492,000</u>	<u>767,249</u>

**5. GRANTS PAYABLE**

	2022	2021
	£	£
Donations	492,000	600,500
	<u>492,000</u>	<u>600,500</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
JHS Academy	457,000	540,000
Other educational grants	35,000	60,500
	<u>492,000</u>	<u>600,500</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Other resources expended	762	4,194	4,956
	<u>762</u>	<u>4,194</u>	<u>4,956</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**8. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	190,976	127,402
Social security costs	1,281	6,233
Other pension costs	1,161	1,687
	<u>193,418</u>	<u>135,322</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Teachers	19	14
Administration	3	4
	<u>22</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	820,634	-	820,634
Investment income	12	-	12
<b>Total</b>	<u>820,646</u>	<u>-</u>	<u>820,646</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations	600,500	-	600,500
Other direct educational costs	195,884	-	195,884
Other	3,520	-	3,520
<b>Total</b>	<u>799,904</u>	<u>-</u>	<u>799,904</u>
<b>NET INCOME</b>	20,742	-	20,742
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	102,132	-	102,132
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>122,874</u>	<u>-</u>	<u>122,874</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	36,901	28,142
Gift aid tax reclaim	13,659	15,592
	<u>50,560</u>	<u>43,734</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	182	2,676
Social security and other taxes	2,571	1,766
Other creditors	479	366
Accrued expenses	1,201	2,399
	<u>4,433</u>	<u>7,207</u>

**12. MOVEMENT IN FUNDS**

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	122,874	19,344	142,218
	<u>122,874</u>	<u>19,344</u>	<u>142,218</u>
<b>TOTAL FUNDS</b>	<u>122,874</u>	<u>19,344</u>	<u>142,218</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	791,549	(772,205)	19,344
	<u>791,549</u>	<u>(772,205)</u>	<u>19,344</u>
<b>TOTAL FUNDS</b>	<u>791,549</u>	<u>(772,205)</u>	<u>19,344</u>

**Comparatives for movement in funds**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	102,132	20,742	122,874
	<u>102,132</u>	<u>20,742</u>	<u>122,874</u>
<b>TOTAL FUNDS</b>	<u>102,132</u>	<u>20,742</u>	<u>122,874</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	820,646	(799,904)	20,742
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>820,646</u>	<u>(799,904)</u>	<u>20,742</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	102,132	40,086	142,218
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>102,132</u>	<u>40,086</u>	<u>142,218</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,612,195	(1,572,109)	40,086
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,612,195</u>	<u>(1,572,109)</u>	<u>40,086</u>

**13. RELATED PARTY DISCLOSURES**

During the year, educational grants amounting to £457,000 (2021 - £540,000) were paid to an Academy in which some of the trustees of the charity are directors.

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**14. GOING CONCERN**

The charity's financial statements for the year ended 31 August 2022 have been prepared on a going concern basis as, after making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

**JEWISH HIGH SCHOOL FOR GIRLS**

England & Wales - Charity number 526063

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2021  
for  
Jewish High School for Girls**

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**Jewish High School for Girls**

**Contents of the Financial Statements  
for the Year Ended 31 August 2021**

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**Jewish High School for Girls**  
**Report of the Trustees**  
**for the Year Ended 31 August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity is to promote Jewish Religious and General Education for Girls in the local community at the discretion of the Trustees. The Governors are involved in soliciting funds from within the Jewish community and further afield where applicable. This enables the charity to educate girls whose parents are unable to afford fees. Since the beginning of the year the object of the charity is to raise funds to assist the day to day running of Beis Yaakov High School.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

**Grantmaking policies**

The Trustees award grants to institutions that they feel are in line with the Trust Deed.

Grants over £1,000 made during the year to institutions are detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always by institutions.

The trustees consider the shorter-term and longer-term aims to be the same and assess the achievement of the charity in both respects the same way.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity received £820,646 in donations, tax reclaims, childcare fees and other income during the year, of which £600,500 was paid out in donations, £195,884 for other direct educational costs and £3,520 in other costs.

There were no investments made during the year.

The trustees measures the success of achieving the stated aim by the number and value of grants paid out. The grants paid out in the year are detailed in the notes to the accounts.

The trustees consider they have met their aim successfully.

**FINANCIAL REVIEW**

**Reserves policy**

It is the aim of the Charity to maintain unrestricted funds at a level sufficient to enable it to continue to operate and meet its day to day running costs.

The reserves stand at £122,874 of which is all attributable to the unrestricted fund.

**FUTURE PLANS**

The trustees expect future performance will be affected by the increasing cost of education and the related increasing demand on charity's resources. The expectation is that the current economic climate, will make fundraising harder. In order to manage this risk, the charity will be planning special fundraising campaigns.

## **Jewish High School for Girls**

### **Report of the Trustees for the Year Ended 31 August 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a Trust Deed dated 21 November 1962 and registered with the Charity Commission under charity number 526063.

Recruitment and appointment of new Trustees would be in line with the Trust Deed and with the consent of the Trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

##### **Organisation**

There is no chief executive employed by the Charity. The day to day affairs are undertaken by Mr M Brandeis on behalf of the trustees.

All major decisions are taken collectively by the trustees.

##### **Risk review**

The trustees have assessed the majority risks to which the Charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to major risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

526063

##### **Principal address**

468B Bury New Road  
Salford  
M7 4NU

##### **Trustees**

M Brandeis  
A Freidlander  
D Ziskind

##### **Independent Examiner**

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Approved by order of the board of trustees on 21 June 2022 and signed on its behalf by:

A Freidlander - Trustee

**Independent Examiner's Report to the Trustees of  
Jewish High School for Girls**

**Independent examiner's report to the trustees of Jewish High School for Girls**

I report to the charity trustees on my examination of the accounts of Jewish High School for Girls (the Trust) for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of \_ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

23 June 2022

**Jewish High School for Girls**

**Statement of Financial Activities  
for the Year Ended 31 August 2021**

				Year Ended 31.8.21 Total funds £	Period 1.1.20 to 31.8.20 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	622,991	-	622,991	430,654
<b>Charitable activities</b>					
Donations	4	1,272	-	1,272	13,784
Childcare fees		196,371	-	196,371	-
Investment income	3	12	-	12	9
<b>Total</b>		820,646	-	820,646	444,447
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Donations	5	600,500	-	600,500	344,474
Other direct educational costs		195,884	-	195,884	-
Other		3,520	-	3,520	3,309
<b>Total</b>		799,904	-	799,904	347,783
<b>NET INCOME</b>		20,742	-	20,742	96,664
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		102,132	-	102,132	5,468
<b>TOTAL FUNDS CARRIED FORWARD</b>		122,874	-	122,874	102,132

The notes form part of these financial statements

**Jewish High School for Girls**

**Balance Sheet  
31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11	43,734	-	43,734	14,616
Cash at bank and in hand		86,347	-	86,347	90,112
		<u>130,081</u>	<u>-</u>	<u>130,081</u>	<u>104,728</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(7,207)	-	(7,207)	(2,596)
		<u>122,874</u>	<u>-</u>	<u>122,874</u>	<u>102,132</u>
<b>NET CURRENT ASSETS</b>					
		<u>122,874</u>	<u>-</u>	<u>122,874</u>	<u>102,132</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>122,874</u>	<u>-</u>	<u>122,874</u>	<u>102,132</u>
<b>NET ASSETS</b>					
		<u>122,874</u>	<u>-</u>	<u>122,874</u>	<u>102,132</u>
<b>FUNDS</b>					
Unrestricted funds	13			<u>122,874</u>	<u>102,132</u>
<b>TOTAL FUNDS</b>					
				<u>122,874</u>	<u>102,132</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2022 and were signed on its behalf by:

A Freidlander - Trustee

**Jewish High School for Girls**  
**Cash Flow Statement**  
**for the Year Ended 31 August 2021**

	Notes	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(3,777)	82,435
Interest paid		-	(200)
		<u>          </u>	<u>          </u>
Net cash (used in)/provided by operating activities		(3,777)	82,235
		<u>          </u>	<u>          </u>
<b>Cash flows from investing activities</b>			
Interest received		12	9
		<u>          </u>	<u>          </u>
Net cash provided by investing activities		12	9
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(3,765)	82,244
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		90,112	7,868
		<u>          </u>	<u>          </u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		86,347	90,112
		<u>          </u>	<u>          </u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Notes to the Cash Flow Statement  
for the Year Ended 31 August 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	20,742	96,664
<b>Adjustments for:</b>		
Interest received	(12)	(9)
Interest paid	-	200
Increase in debtors	(29,118)	(14,616)
Increase in creditors	4,611	196
<b>Net cash (used in)/provided by operations</b>	<u>(3,777)</u>	<u>82,435</u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.9.20 £	Cash flow £	At 31.8.21 £
<b>Net cash</b>			
Cash at bank and in hand	90,112	(90,112)	86,347
	<u>90,112</u>	<u>(90,112)</u>	<u>86,347</u>
<b>Total</b>	<u>90,112</u>	<u>(90,112)</u>	<u>86,347</u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Notes to the Financial Statements  
for the Year Ended 31 August 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Funds**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	Year Ended	Period
	31.8.21	1.1.20
	£	to
		31.8.20
		£
Gifts	-	2,960
Donations	579,063	368,571
Gift aid	43,928	59,123
	<u>622,991</u>	<u>430,654</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**3. INVESTMENT INCOME**

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
Bank interest receivable	12	9
	<u>12</u>	<u>9</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Donations £	Childcare fees £	Year Ended 31.8.21 Total activities £	Period 1.1.20 to 31.8.20 Total activities £
Childcare fees	-	196,371	196,371	-
Grants	1,272	-	1,272	13,784
	<u>1,272</u>	<u>196,371</u>	<u>197,643</u>	<u>13,784</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Donations	-	600,500	600,500
Other direct educational costs	195,884	-	195,884
	<u>195,884</u>	<u>600,500</u>	<u>796,384</u>

**6. GRANTS PAYABLE**

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
Donations	600,500	304,500
	<u>600,500</u>	<u>304,500</u>

The total grants paid to institutions during the year was as follows:

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
JHS Academy	540,000	299,500
Other educational grants	60,500	5,000
	<u>600,500</u>	<u>304,500</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**7. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	716	2,804	3,520
	<u>          </u>	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

**9. STAFF COSTS**

	Year Ended 31.8.21	Period 1.1.20 to 31.8.20
	£	£
Wages and salaries	127,402	34,546
Social security costs	6,233	4,661
Other pension costs	1,687	767
	<u>          </u>	<u>          </u>
	<u>135,322</u>	<u>39,974</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31.8.21	Period 1.1.20 to 31.8.20
Teachers	14	4
Administration	4	-
	<u>          </u>	<u>          </u>
	<u>18</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	430,654	-	430,654
<b>Charitable activities</b>			
Donations	13,784	-	13,784
Investment income	9	-	9
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>444,447</u>	<u>-</u>	<u>444,447</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

<b>10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £
<b>EXPENDITURE ON Charitable activities</b>			
Donations	344,474	-	344,474
Other	3,309	-	3,309
<b>Total</b>	347,783	-	347,783
<b>NET INCOME</b>	96,664	-	96,664
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	5,468	-	5,468
<b>TOTAL FUNDS CARRIED FORWARD</b>	102,132	-	102,132
<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		2021 £	2020 £
Trade debtors		28,142	-
Gift aid tax reclaim		15,592	14,616
		43,734	14,616
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		2021 £	2020 £
Trade creditors		2,676	-
Social security and other taxes		1,766	196
Other creditors		366	-
Accrued expenses		2,399	2,400
		7,207	2,596
<b>13. MOVEMENT IN FUNDS</b>			
	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	102,132	20,742	122,874
<b>TOTAL FUNDS</b>	102,132	20,742	122,874

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	820,646	(799,904)	20,742
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>820,646</u>	<u>(799,904)</u>	<u>20,742</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	5,468	96,664	102,132
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>5,468</u>	<u>96,664</u>	<u>102,132</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	444,447	(347,783)	96,664
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>444,447</u>	<u>(347,783)</u>	<u>96,664</u>

**14. RELATED PARTY DISCLOSURES**

During the year, educational grants amounting to £540,000 (2020 - £299,500) were paid to an Academy in which some of the trustees of the charity are directors.

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**15. GOING CONCERN**

The charity's financial statements for the period ended 31 August 2021 have been prepared on a going concern basis as, after making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

**JEWISH HIGH SCHOOL FOR GIRLS**

England & Wales - Charity number 526063

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Period 1 January 2020 to 31 August 2020  
for  
Jewish High School for Girls**

Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**Jewish High School for Girls**

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for the Period 1 January 2020 to 31 August 2020**

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## **Jewish High School for Girls**

### **Report of the Trustees for the Period 1 January 2020 to 31 August 2020**

The trustees present their report with the financial statements of the charity for the period 1 January 2020 to 31 August 2020. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Charity is to promote Jewish Religious and General Education for Girls in the local community at the discretion of the Trustees. The Governors are involved in soliciting funds from within the Jewish community and further afield where applicable. This enables the charity to educate girls whose parents are unable to afford fees. Since the beginning of the year the object of the charity is to raise funds to assist the day to day running of Beis Yaakov High School.

##### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

##### **Grantmaking policies**

The Trustees award grants to institutions that they feel are in line with the Trust Deed.

Grants over £1,000 made during the year to institutions are detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always by institutions.

The trustees consider the shorter-term and longer-term aims to be the same and assess the achievement of the charity in both respects the same way.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Charity received £430,654 in donations and tax reclaims during the year, of which £229,500 was paid to JHS Academy and a further of £5,000 was paid to other educational institutions.

There were no investments made during the year.

The trustees measure the success of achieving the stated aim by the number and value of grants paid out. The grants paid out in the year are detailed in the notes to the accounts.

The trustees consider they have met their aim successfully.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the aim of the Charity to maintain unrestricted funds at a level sufficient to enable it to continue to operate and meet its day to day running costs.

The reserves stand at £102,132 of which is all attributable to the unrestricted fund.

#### **FUTURE PLANS**

The trustees expect future performance will be affected by the increasing cost of education and the related increasing demand on charity's resources. The expectation is that the current economic climate, will make fundraising harder. In order to manage this risk, the charity will be planning special fundraising campaigns.

## **Jewish High School for Girls**

### **Report of the Trustees for the Period 1 January 2020 to 31 August 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a Trust Deed dated 21 November 1962 and registered with the Charity Commission under charity number 526063.

Recruitment and appointment of new Trustees would be in line with the Trust Deed and with the consent of the Trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

##### **Organisation**

There is no chief executive employed by the Charity. The day to day affairs are undertaken by Mr M Brandeis on behalf of the trustees.

All major decisions are taken collectively by the trustees.

##### **Risk review**

The trustees have assessed the majority risks to which the Charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to major risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

526063

##### **Principal address**

468B Bury New Road  
Salford  
M7 4NU

##### **Trustees**

M Brandeis  
A Freidlander  
D Ziskind

##### **Independent Examiner**

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Approved by order of the board of trustees on 29 June 2021 and signed on its behalf by:

M Brandeis - Trustee

**Independent Examiner's Report to the Trustees of  
Jewish High School for Girls**

**Independent examiner's report to the trustees of Jewish High School for Girls**

I report to the charity trustees on my examination of the accounts of Jewish High School for Girls (the Trust) for the period 1 January 2020 to 31 August 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of \_ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.

Adam Caplan FCA  
Freedman Frankl & Taylor  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Date: .....

**Jewish High School for Girls**

**Statement of Financial Activities  
for the Period 1 January 2020 to 31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	Period 1.1.20 to 31.8.20 Total funds £	Year Ended 31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	430,654	-	430,654	623,612
<b>Charitable activities</b>					
Donations	4	13,784	-	13,784	-
Investment income	3	9	-	9	6
<b>Total</b>		<u>444,447</u>	<u>-</u>	<u>444,447</u>	<u>623,618</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Donations	5	344,474	-	344,474	618,599
Other		3,309	-	3,309	1,685
<b>Total</b>		<u>347,783</u>	<u>-</u>	<u>347,783</u>	<u>620,284</u>
<b>NET INCOME</b>		<u>96,664</u>	<u>-</u>	<u>96,664</u>	<u>3,334</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		5,468	-	5,468	2,134
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>102,132</u></u>	<u><u>-</u></u>	<u><u>102,132</u></u>	<u><u>5,468</u></u>

The notes form part of these financial statements

**Jewish High School for Girls**

**Balance Sheet  
31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11	14,616	-	14,616	-
Cash at bank		90,112	-	90,112	7,868
		104,728	-	104,728	7,868
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,596)	-	(2,596)	(2,400)
		102,132	-	102,132	5,468
<b>NET CURRENT ASSETS</b>					
		102,132	-	102,132	5,468
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		102,132	-	102,132	5,468
<b>NET ASSETS</b>					
		102,132	-	102,132	5,468
<b>FUNDS</b>					
Unrestricted funds	13			102,132	5,468
<b>TOTAL FUNDS</b>					
				102,132	5,468

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2021 and were signed on its behalf by:

M Brandeis - Trustee

A Freidlander - Trustee

**Jewish High School for Girls**

**Cash Flow Statement  
for the Period 1 January 2020 to 31 August 2020**

	Notes	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	82,435	3,329
Interest paid		(200)	-
		<hr/>	<hr/>
Net cash provided by operating activities		82,235	3,329
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Interest received		9	6
		<hr/>	<hr/>
Net cash provided by investing activities		9	6
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		82,244	3,335
<b>Cash and cash equivalents at the beginning of the reporting period</b>		7,868	4,533
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		90,112	7,868
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Jewish High School for Girls**

**Notes to the Cash Flow Statement  
for the Period 1 January 2020 to 31 August 2020**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	96,664	3,334
<b>Adjustments for:</b>		
Interest received	(9)	(6)
Interest paid	200	-
Increase in debtors	(14,616)	-
Increase in creditors	196	1
<b>Net cash provided by operations</b>	82,435	3,329

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.20 £	Cash flow £	At 31.8.20 £
<b>Net cash</b>			
Cash at bank	7,868	82,244	90,112
	7,868	82,244	90,112
<b>Total</b>	7,868	82,244	90,112

## Jewish High School for Girls

### Notes to the Financial Statements for the Period 1 January 2020 to 31 August 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Funds**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
Gifts	2,960	-
Donations	368,571	597,660
Gift aid	59,123	25,952
	<u>430,654</u>	<u>623,612</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 August 2020**

**3. INVESTMENT INCOME**

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
Bank interest receivable	9	6
	<u>9</u>	<u>6</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Period 1.1.20 to 31.8.20 Donations £	Year Ended 31.12.19 Total activities £
Grants	13,784	-
	<u>13,784</u>	<u>-</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Donations	39,974	304,500	344,474
	<u>39,974</u>	<u>304,500</u>	<u>344,474</u>

**6. GRANTS PAYABLE**

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
Donations	304,500	618,599
	<u>304,500</u>	<u>618,599</u>

The total grants paid to institutions during the period was as follows:

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
JHS Academy	299,500	606,747
Broughton Park Community CIC	-	10,963
Others - less than £1,000	5,000	889
	<u>304,500</u>	<u>618,599</u>

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 August 2020**

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs £	£
Other resources expended	628	2,681	3,309
	<u>        </u>	<u>        </u>	<u>        </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 August 2020 nor for the year ended 31 December 2019.

**9. STAFF COSTS**

	Period 1.1.20 to 31.8.20	Year Ended 31.12.19
	£	£
Wages and salaries	34,546	-
Social security costs	4,661	-
Other pension costs	767	-
	<u>        </u>	<u>        </u>
	39,974	-
	<u>        </u>	<u>        </u>

The average monthly number of employees during the period was as follows:

	Period 1.1.20 to 31.8.20	Year Ended 31.12.19
Administration	4	-
	<u>        </u>	<u>        </u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	623,612	-	623,612
Investment income	6	-	6
	<u>        </u>	<u>        </u>	<u>        </u>
<b>Total</b>	623,618	-	623,618
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations	618,599	-	618,599
Other	1,685	-	1,685

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 August 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	620,284	-	620,284
<b>NET INCOME</b>	3,334	-	3,334
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	2,134	-	2,134
<b>TOTAL FUNDS CARRIED FORWARD</b>	5,468	-	5,468

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020 £	2019 £
Gift aid tax reclaim	14,616	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020 £	2019 £
Social security and other taxes	196	-
Accrued expenses	2,400	2,400
	2,596	2,400

13. MOVEMENT IN FUNDS	At 1.1.20 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	5,468	96,664	102,132
<b>TOTAL FUNDS</b>	5,468	96,664	102,132

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	444,447	(347,783)	96,664
<b>TOTAL FUNDS</b>	444,447	(347,783)	96,664

**Jewish High School for Girls**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 August 2020**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	2,134	3,334	5,468
<b>TOTAL FUNDS</b>	<u>2,134</u>	<u>3,334</u>	<u>5,468</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	623,618	(620,284)	3,334
<b>TOTAL FUNDS</b>	<u>623,618</u>	<u>(620,284)</u>	<u>3,334</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 August 2020.

**15. GOING CONCERN**

The charity's financial statements for the period ended 31 August 2020 have been prepared on a going concern basis as, after making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.