

**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

Contents of the Financial Statements for the Year Ended 31 August 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Cash Flow Statement	6
Notes to the Cash Flow Statement	7
Notes to the Financial Statements	8 to 13

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	967,025	-	967,025	759,729
Other trading activities	3	6,669	-	6,669	-
Investment income	4	9	-	9	15
Total		<u>973,703</u>	<u>-</u>	<u>973,703</u>	<u>759,744</u>
EXPENDITURE ON					
Raising funds	5	15,914	-	15,914	-
Charitable activities	6				
Donations		398,883	-	398,883	425,010
Other direct educational costs		587,843	-	587,843	371,839
Total		<u>1,002,640</u>	<u>-</u>	<u>1,002,640</u>	<u>796,849</u>
NET INCOME/(EXPENDITURE)		(28,937)	-	(28,937)	(37,105)
RECONCILIATION OF FUNDS					
Total funds brought forward		105,113	-	105,113	142,218
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
NET ASSETS		<u>76,176</u>	<u>-</u>	<u>76,176</u>	<u>105,113</u>
FUNDS	14				
Unrestricted funds				<u>76,176</u>	<u>105,113</u>
TOTAL FUNDS				<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

The notes form part of these financial statements

Jewish High School for Girls

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

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

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

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(28,937)	(37,105)
Adjustments for:		
Interest received	(9)	(15)
Decrease/(increase) in debtors	16,696	(23,549)
Increase/(decrease) in creditors	1,034	(57)
	<u> </u>	<u> </u>
Net cash used in operations	<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 £
Net cash			
Cash at bank	35,380	(11,207)	24,173
	<u> </u>	<u> </u>	<u> </u>
	35,380	(11,207)	24,173
	<u> </u>	<u> </u>	<u> </u>
Total	<u>35,380</u>	<u>(11,207)</u>	<u>24,173</u>

The notes form part of these financial statements

**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
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Jewish High School for Girls

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

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	6,669	-
	<u>6,669</u>	<u>-</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	9	15
	<u>9</u>	<u>15</u>

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	673	-
	<u>673</u>	<u>-</u>

Other trading activities

	2024	2023
	£	£
Fundraising events	15,241	-
	<u>15,241</u>	<u>-</u>
Aggregate amounts	15,914	-
	<u>15,914</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Donations	-	398,883	-	398,883
Other direct educational costs	578,599	-	9,244	587,843
	<u>578,599</u>	<u>398,883</u>	<u>9,244</u>	<u>986,726</u>

7. GRANTS PAYABLE

	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
	<u>1,250</u>	<u>8,667</u>	<u>9,917</u>

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
	<u>476,371</u>	<u>271,548</u>

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

	2024	2023
Teachers	19	18
Administration	15	9
	<u>34</u>	<u>27</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Jewish High School for Girls

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(37,105)	-	(37,105)
 RECONCILIATION OF FUNDS			
Total funds brought forward	142,218	-	142,218
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>105,113</u>	<u>-</u>	<u>105,113</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	43,321	59,527
Gift aid tax reclaim	14,092	14,582
	<u>57,413</u>	<u>74,109</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>5,410</u>	<u>4,376</u>

14. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	105,113	(28,937)	76,176
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	973,703	(1,002,640)	(28,937)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>973,703</u>	<u>(1,002,640)</u>	<u>(28,937)</u>

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 £
Unrestricted funds			
General fund	142,218	(37,105)	105,113
TOTAL FUNDS	<u>142,218</u>	<u>(37,105)</u>	<u>105,113</u>

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

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

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 £
Unrestricted funds			
General fund	142,218	(66,042)	76,176
TOTAL FUNDS	<u>142,218</u>	<u>(66,042)</u>	<u>76,176</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 £
Unrestricted funds			
General fund	1,733,447	(1,799,489)	(66,042)
TOTAL FUNDS	<u>1,733,447</u>	<u>(1,799,489)</u>	<u>(66,042)</u>

**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.