

The Charity Registration Number is :- 1119430

North Cheshire Jewish Nursery Education Trust

Report and Accounts

31 August 2017

North Cheshire Jewish Nursery Education Trust

Report and accounts for the year ended 31 August 2017

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North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2017

The Trustees present their Report and Accounts for the year ended 31 August 2017.

Reference and administrative details

The charity name.

The legal name of the charity is:- North Cheshire Jewish Nursery Education Trust

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1119430

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

Date of Trust Deed 20 November 2006

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

North Cheshire Jewish Primary School
St Ann's Road North, Heald Green
Cheadle, SK8 4RZ
Telephone 0161 282 4901
Email Address ncjn@ntlbusiness.com
Web address <http://www.ncjps.org.uk/page/?pid=85>

The Trustees in office on the date the report was approved were:-

Anthony Wagner
Andrew Basger
Ginette Esterkin

The following persons served as Trustees during the year ended 31 August 2017 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2017

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Trust's objects, as laid out in the Trust Deed, are

- i) to provide education in an orthodox Jewish environment to children under statutory school age.
- ii) within an orthodox Jewish environment to provide necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays with the object of improving their conditions of life.
- iii) to advance the education and training of parents in the provision of childcare.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Nursery run by the Trust opened in September 2006. It initially opened in Yeshurun Synagogue in Cheadle and moved to the building leased for the NCJN Property Trust in October 2006.

Charitable status was awarded on 31st May 2007.

The Nursery employs a nursery manager together with a number of full-time and part-time teachers and nursery nurses to satisfy staffing demands in accordance with government regulations. Day-to-day decisions are made by the nursery manager although policy and planning decisions are made by the management committee.

At present the majority of staff are paid the minimum wage. An average salary increase of 5% has been awarded for the next year starting September 2017. This is in line with the increase in the national minimum wage. The fees have been set at a 5.5% increase to ensure there is sufficient money available for repairs and new resources and for new employer pension contributions.

The nursery has a commitment to safeguarding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The Nursery had an Ofsted inspection in June 2015 and was rated as a "good" Nursery. Recommendations made by Ofsted have been followed.

Pupil numbers have decreased since the nursery first opened as a result of changing demographics and parents sending children to a nursery closer to their home. The wording on the website has been amended in an effort to attract parents searching online to find a nursery in the area. The nursery continues to have an excellent reputation among parents and in the community. Staff are committed and hard working and the feedback from parents is very positive.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2017

Financial review of the position at the reporting date, 31 August 2017 .

Incoming resources totalled £364,814, the major part being nursery fees which, including grants, totalled £330,778. Total resources expended amounted to £328,784. Therefore the result for the period was a surplus of £36,030.

Net assets at 31 August 2017 amounted to £152,840.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The view of the trustees is that sufficient cash reserves should be accumulated to allow for future repairs and refurbishment of the building and renewal of resources.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The main risk facing the Trust is that revenue it receives from pupils should be insufficient to cover future rental obligations. The Trust has increased fees and seeks to increase pupil numbers in order to ensure sufficient funds are raised.

Details of The Auditor

Langer & Co
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

North Cheshire Jewish Nursery Education Trust

Trustees' Annual Report for the year ended 31 August 2017

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-


- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on ...20.5.18.....


.....
Ginette Esterkin
Trustee

North Cheshire Jewish Nursery Education Trust

Independent auditors' report to the trustees of North Cheshire Jewish Nursery Education Trust

Opinion

We have audited the financial statements of North Cheshire Jewish Nursery Education Trust for the year ended 31 August 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2017, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Langer & Co
Chartered Accountant and
Statutory Auditor

12th June 2018

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

North Cheshire Jewish Nursery Education Trust - Statement of Financial Activities for the year ended 31 August 2017

Statement of Financial Activities for the year ended 31 August 2017

	SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Income & Endowments from:					
Donations & Legacies	A1	31,000	4,383	35,383	34,707
Charitable activities	A2	323,819	4,613	328,432	333,482
Investments	A4	74	-	74	108
Other	A5	925	-	925	159
Total income	A	355,818	8,996	364,814	368,456
Expenditure on:					
Charitable activities	B2	319,788	8,996	328,784	347,320
Total expenditure	B	319,788	8,996	328,784	347,320
Net income for the year		36,030	-	36,030	21,136
Net income after transfers	A-B-C	36,030	-	36,030	21,136
Net movement in funds		36,030	-	36,030	21,136
Reconciliation of funds:-					
Total funds brought forward	E	116,810	-	116,810	95,674
Total funds carried forward		152,840	-	152,840	116,810

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 19 form an integral part of these accounts.

North Cheshire Jewish Nursery Education Trust - Statement of Financial Activities for the year ended 31 August 2017

	SORP Ref	Prior Year Unrestricted Funds 2016 £	Prior Year Restricted Funds 2016 £	Prior Year Total Funds 2016 £
Income from:				
Donations & Legacies	A1	34,707	-	34,707
Charitable activities	A2	333,482	-	333,482
Investments	A4	108	-	108
Other	A5	159	-	159
Total income	A	368,456	-	368,456
Expenditure on:				
Charitable activities	B2	347,320	-	347,320
Total expenditure	B	347,320	-	347,320
Net income for the year		21,136	-	21,136
Net income after transfers		21,136	-	21,136
Net movement in funds		21,136	-	21,136
Reconciliation of funds:-	E			
Total funds brought forward		95,674	-	95,674
Total funds carried forward		116,810	-	116,810

All activities derive from continuing operations

North Cheshire Jewish Nursery Education Trust - Balance Sheet as at 31 August 2017

	SORP		2017	2016
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	13,356	14,383
Current assets		B		
Debtors	10	B2	14,207	9,709
Cash at bank and in hand		B4	149,649	117,865
Total current assets			<u>163,856</u>	<u>127,574</u>
Creditors: amounts falling due within one year	11	C1	<u>(24,372)</u>	<u>(25,147)</u>
Net current assets			139,484	102,427
The total net assets of the charity			<u>152,840</u>	<u>116,810</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	152,840	116,810
Total charity funds			<u>152,840</u>	<u>116,810</u>


The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Ginette Esterkin
Trustee

Approved by the board of trustees on 

The notes attached on pages 11 to 19 form an integral part of these accounts.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2017

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is North Cheshire Jewish Primary School, St Ann's Road North, Heald Green, Cheadle, Stockport, Cheshire, SK8 4RZ.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of Income and Income recognition.

Income recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Nursery fees are recognised in full in the statement of financial activities in the year in which they are receivable.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2017

6 Staff costs and emoluments

<i>Salary costs</i>	2017	2016
	£	£
Gross Salaries excluding trustees and key management personnel	208,591	229,953
Employer's National Insurance for all staff	8,547	9,939
Employer's operating costs of defined contribution pension schemes	381	-
Total salaries, wages and related costs	217,519	239,892

<i>Numbers of full time employees or full time equivalents</i>	2017	2016
The average number of total staff employed in the year was	17	18

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

9 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 September 2016	21,574	21,574
At 31 August 2017	21,574	21,574
Depreciation		
At 1 September 2016	7,191	7,191
Charge for the year	1,027	1,027
At 31 August 2017	8,218	8,218
Net book value		
At 31 August 2017	13,356	13,356
At 31 August 2016	14,383	14,383

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2017

10 Debtors

	2017	2016
	£	£
Trade debtors	3,899	3,945
Prepayments and accrued income	6,285	5,601
Other debtors	4,023	163
	<u>14,207</u>	<u>9,709</u>

11 Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	598	592
Trade creditors	14,258	13,015
Accruals	5,178	6,111
PAYE, NIC VAT and other taxes	4,256	5,429
Other creditors	82	-
	<u>24,372</u>	<u>25,147</u>

12 Income and Expenditure account summary

	2017	2016
	£	£
At 1 September 2016	116,810	95,674
Surplus after tax for the year	36,030	21,136
At 31 August 2017	<u>152,840</u>	<u>116,810</u>

13 Related party transactions

North Cheshire Jewish Nursery Property Trust

During the year £30,000 (2016 £30,000) rent was paid to the Property Trust and a £30,000 (2016 £30,000) donation was received from the Property Trust.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2017	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	13,356	-	-	13,356
Current Assets	163,856	-	-	163,856
Current Liabilities	(24,372)	-	-	(24,372)
	<u>152,840</u>	<u>-</u>	<u>-</u>	<u>152,840</u>
At 1 September 2016	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	14,383	-	-	14,383
Current Assets	127,574	-	-	127,574
Current Liabilities	(25,147)	-	-	(25,147)
	<u>116,810</u>	<u>-</u>	<u>-</u>	<u>116,810</u>

North Cheshire Jewish Nursery Education Trust

Notes to the Accounts for the year ended 31 August 2017

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2016 £	Movement in funds in 2017 See Note 16 £	Transfers between funds in 2017 See Note 0 £	Funds carried forward to 2018 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	116,810	36,030	-	152,840
Total unrestricted and designated funds	116,810	36,030	-	152,840
Total charity funds	116,810	36,030	-	152,840

16 Analysis of movements in funds over the year as shown in Note 15

	Income 2017 £	Expenditure 2017 £	Other Gains & Losses 2017 £	Movement in funds 2017 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	355,818	(319,788)	-	36,030
Restricted funds:-				
SEN and CST Grants	8,996	(8,996)	-	-
	364,814	(328,784)	-	36,030

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

SEN and CST Grants

Grants received for specific purposes

North Cheshire Jewish Nursery Education Trust

Detailed analysis of income and expenditure for the year ended 31 August 2017 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,000	-	1,000	1,689
Total donations and gifts from individuals	1,000	-	1,000	1,689
Revenue grants and donations from non public bodies				
North Cheshire Jewish Nursery Property Trust	30,000	-	30,000	30,000
Community Security Trust	-	4,383	4,383	3,018
Total private sector revenue grants	30,000	4,383	34,383	33,018
Total Donations and Legacies	A1 31,000	4,383	35,383	34,707

19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Primary purpose and ancillary trading				
Nursery fees	273,016	-	273,016	271,816
Assisted places discount	(2,346)	-	(2,346)	(255)
Afterschool	-	-	-	4,254
Total Primary purpose and ancillary trading	270,670	-	270,670	275,815

20 Charitable income from funders

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Contractual payments from public bodies to fund charitable activities				
Stockport MBC	53,149	4,613	57,762	57,667
Total contractual payments from public bodies	53,149	4,613	57,762	57,667
Total Charitable income from funders	53,149	4,613	57,762	57,667

North Cheshire Jewish Nursery Education Trust

Detailed analysis of income and expenditure for the year ended 31 August 2017 as required by the SORP 2015

21 Total Income from charitable activities

	Current year Unrestricted Funds £ 2017	Current year Restricted Funds £ 2017	Current year Total Funds £ 2017	Prior Year Total Funds £ 2016
Total income from charitable trading	270,670	-	270,670	275,815
Total Charitable income from funders	53,149	4,613	57,762	57,667
Total from charitable activities	A2 323,819	4,613	328,432	333,482

22 Investment Income

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Bank Interest Receivable	74	-	74	108
Total investment income	A4 74	-	74	108

23 Other income and gains

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Summary of Other income				
Sundry other income	(163)	-	(163)	-
Recycling	216	-	216	159
Books	872	-	872	-
Total other income	A5 925	-	925	159

24 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Food	15,663	-	15,663	15,393
Cleaning and hygiene	16,336	-	16,336	14,848
Nursery equipment	8,908	-	8,908	5,758
Gross wages and salaries - charitable trading activities	203,978	4,613	208,591	229,953
Employers' NI - charitable trading activities	8,547	-	8,547	9,939
Defined contribution pension costs - charitable trading activities	381	-	381	-
Staff costs other	1,658	-	1,658	2,555
Reallocated from support costs	62,511	4,383	66,894	67,074
Total charitable trading costs	B2b 317,982	8,996	326,978	345,520

North Cheshire Jewish Nursery Education Trust

Detailed analysis of Income and expenditure for the year ended 31 August 2017 as required by the SORP 2015

25 Support costs for charitable activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Employee costs not included in direct costs				
Travel	92	-	92	38
Premises Expenses				
Rent	30,000	-	30,000	30,000
Rates and water	4,254	-	4,254	3,192
Light heat and power	4,406	-	4,406	5,423
Premises repairs, renewals and maintenance	4,197	-	4,197	3,491
Security	2,676	4,383	7,059	9,781
Property insurance	4,535	-	4,535	4,614
Administrative overheads				
Telephone	1,500	-	1,500	1,176
Photocopying	1,998	-	1,998	2,289
Admin costs	11	-	11	19
Registrations	419	-	419	416
Software	730	-	730	562
Charity donations	100	-	100	45
Bereavement donations	-	-	-	500
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,144	-	3,144	2,127
Consultancy fees	1,980	-	1,980	2,374
Pension fees	1,380	-	1,380	-
Financial costs				
Bank charges	62	-	62	-
Depreciation & Amortisation in total for the period	1,027	-	1,027	1,027
Support costs before reallocation	62,511	4,383	66,894	67,074
Less support costs reallocated to specific activities				
To charitable trading costs	(62,511)	(4,383)	(66,894)	(67,074)

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Independent Examiner's fees	1,806	-	1,806	1,800
Total Governance costs	1,806	-	1,806	1,800

North Cheshire Jewish Nursery Education Trust

Detailed analysis of income and expenditure for the year ended 31 August 2017 as required by the SORP 2015

27 Total Charitable expenditure

		Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Total charitable trading costs	B2b	317,982	8,996	326,978	345,520
Total Governance costs	B2e	1,806	-	1,806	1,800
Total charitable expenditure	B2	319,788	8,996	328,784	347,320

