

Company Registration Number:- 03561612

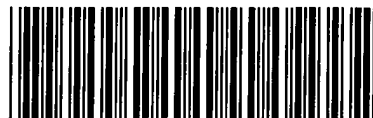
The Charity Registration Number is:- 1074439

BEIS RUCHEL SCHOOL LTD

Report and Accounts

31 May 2019

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BEIS RUCHEL SCHOOL LTD

Report and accounts for the year ended 31 May 2019

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BEIS RUCHEL SCHOOL LTD
Company Registration Number - 03561612

Trustees' Annual Report for the year ended 31 May 2019

The Trustees present their Report and Accounts for the year ended 31 May 2019, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- BEIS RUCHEL SCHOOL LTD

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 1074439

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 11 May 1998

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

BEIS RUCHEL SCHOOL LTD
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Trustees' Annual Report for the year ended 31 May 2019

The principal operating address of the charity is:-

11 Norton St
Salford,
Manchester, M7 4AJ

The registered office of the charity for Companies Act purposes is:-
Rico House
George St , Prestwich
Manchester M25 9WS

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

Mr Chaim Shimen Lebrecht
Mr Paul Rothschild
Mr Berusch Krausz

The following persons served as Trustees during the year ended 31 May 2019 :-

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.

All the trustees are also members of the charity.

Objects and activities of the charity

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

The advancement of education in accordance the doctrines and principles of Orthodox Judaism, in particular by the provision of a School.
The relief of poverty.
For such other charitable purposes as the trustees shall from time to time decide.

The main activities undertaken in relation to those purposes during the year.

During the year, the charity continued its operations of running a girls school.

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

The trustees confirm that they have referred to guidance contained in the charity commission's general guidance on public benefit and in particular to its supplementary public benefit guidance when reviewing the charity's aims and objectives and in planning future activities, and setting the grant policy for the year.

BEIS RUCHEL SCHOOL LTD
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Trustees' Annual Report for the year ended 31 May 2019

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

The charity received donations during the year from which was paid out the school expenses and support costs.
The trustees would like to record their appreciation for the financial support received from benefactors during the course of the year.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The students of the school have received an education during the year.

The degree to which the achievements and performance during the year have benefited wider society.

The wider society has also benefitted from the charity, whose activities provide education and promote ethical values to those reached and affected by the school.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are appointed as and when they are needed. They are usually appointed from those already working, as volunteers, to assist the school.

| | |
|-------------|--|
| Bankers | The Royal Bank Of Scotland PLC, 18 Bury Old Rd, Manchester, M8 9JN |
| Accountants | Langstreth & Hunter, Rico House, George St, Prestwich, M25 9WS |

Financial review

The charity's financial position at the end of the year ended 31 May 2019

The financial position of the charity at 31 May 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2019 | 2018 |
|--|------------------|------------------|
| | £ | £ |
| Net expenditure | <u>(112,122)</u> | <u>(113,601)</u> |
| Unrestricted Revenue Funds available for the general purposes of the charity | 22,416 | 134,538 |
| Total Funds | <u>22,416</u> | <u>134,538</u> |

BEIS RUCHEL SCHOOL LTD
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Trustees' Annual Report for the year ended 31 May 2019

Financial review of the position at the reporting date, 31 May 2019 .

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

In line with the assets of the charity, the trustees have continued to ensure that this charity is in a stable position to continue providing for the future.

Specific changes in fixed assets are detailed in the notes to the accounts.

The trustees would like to record their appreciation for the financial support received from benefactors during the year.

Policies on reserves.

The unrestricted fund represents the unrestricted funds arising from past operating results. It represents the free reserves of the charity besides the tangible fixed assets and investments.

The trustees spend all monies as required to run the school. Funds not used within the year are held to provide for future years, although these are relatively small.

The Trustees are satisfied that the balance of the fund is satisfactory given the nature of the cash requirements of the charity.

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.

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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) .

BEIS RUCHEL SCHOOL LTD
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Trustees' Annual Report for the year ended 31 May 2019

In particular, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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 Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

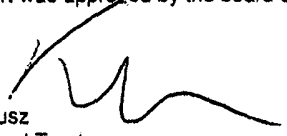
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 2 March 2020.


Mr B Krausz
Director and Trustee

BEIS RUCHEL SCHOOL LTD

Report of the Independent Examiner to the Trustees of the charitable company on the accounts

I report on the financial statements of the charitable company on pages 8 to 26 for the year ended 31 May 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

BEIS RUCHEL SCHOOL LTD

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 May 2019 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and:

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

A. Jabeen (FCCA)

Mrs A Jabeen FCCA - Independent Examiner

Rico House
George St
Prestwich
Manchester
M25 9WS

This report was signed on 2 March 2020

BEIS RUCHEL SCHOOL LTD - Statement of Financial Activities for the year ended 31 May 2019

Statement of Financial Activities (Including the Income and Expenditure Account for the year ended 31 May 2019, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds 2019 £ | Current year Restricted Funds 2019 £ | Current year Total Funds 2019 £ | Prior Year Total Funds 2018 £ |
|--------------------------------------|--------------|--|--|--|--|
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 374,395 | - | 374,395 | 435,829 |
| Charitable activities | A2 | 589,921 | - | 589,921 | 527,511 |
| Total income | A | 964,316 | - | 964,316 | 963,340 |
| Expenditure on: | | | | | |
| Charitable activities | B2 | 1,076,438 | - | 1,076,438 | 1,076,941 |
| Total expenditure | B | 1,076,438 | - | 1,076,438 | 1,076,941 |
| Net expenditure for the year | | (112,122) | - | (112,122) | (113,601) |
| Net income after transfers | A-B-C | (112,122) | - | (112,122) | (113,601) |
| Net movement in funds | | (112,122) | - | (112,122) | (113,601) |
| Reconciliation of funds:- E | | | | | |
| Total funds brought forward | | 134,538 | - | 134,538 | 248,139 |
| Total funds carried forward | | 22,416 | - | 22,416 | 134,538 |

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 14 to 26 form an integral part of these accounts.

BEIS RUCHEL SCHOOL LTD - Statement of Financial Activities for the year ended 31 May 2019

| | SORP Ref | Prior Year Unrestricted Funds 2018 £ | Prior Year Restricted Funds 2018 £ | Prior Year Total Funds 2018 £ |
|--|---------------------|---|---|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | A1 | 435,829 | - | 435,829 |
| Charitable activities | A2 | 527,511 | - | 527,511 |
| Other trading activities | A3 | - | - | - |
| Investments | A4 | - | - | - |
| Other | A5 | - | - | - |
| Total income | A | 963,340 | - | 963,340 |
| Expenditure on: | | | | |
| Raising funds | B1 | - | - | - |
| Charitable activities | B2 | 1,076,941 | - | 1,076,941 |
| Other | B3 | - | - | - |
| Tax on surplus on ordinary act | B3 | - | - | - |
| Total expenditure | B | 1,076,941 | - | 1,076,941 |
| Net gains on investments | B4 | - | - | - |
| Net expenditure for the year | | (113,601) | - | (113,601) |
| Transfers between funds | C | - | - | - |
| Net income after transfers | | (113,601) | - | (113,601) |
| Other recognised gains/(losses) | | - | - | - |
| Net gains on revaluation of fixed assets | D1 | - | - | - |
| Net actuarial gains on defined pension benefit schemes | D2 | - | - | - |
| Costs of fundamental reorganisation or restructuring | D3 | - | - | - |
| Extraordinary items | D3 | - | - | - |
| Net movement in funds | | (113,601) | - | (113,601) |
| Reconciliation of funds:- | E | | | |
| Total funds brought forward | | 248,139 | - | 248,139 |
| Total funds carried forward | | 134,538 | - | 134,538 |

All activities derive from continuing operations

BEIS RUCHEL SCHOOL LTD - Statement of Financial Activities for the year ended 31 May 2019

BEIS RUCHEL SCHOOL LTD - Resources applied in the year ended 31 May 2019 towards fixed assets for Charity use:-

| | 2019 £ | 2018 £ |
|--|------------------|------------------|
| Funds generated in the year as detailed in the SOFA | (112,122) | (113,601) |
| Resources applied on functional fixed assets | (1,661) | - |
| Net resources available to fund charitable activities | (113,783) | (113,601) |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 26 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 May 2019

Revenue accumulated funds

| | Unrestricted Funds 2019 £ | Restricted Funds 2019 £ | Total Funds 2019 £ | Last year Total Funds 2018 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 134,538 | - | 134,538 | 248,139 |
| Recognised gains and losses before transfers | (112,122) | - | (112,122) | (113,601) |
| | 22,416 | - | 22,416 | 134,538 |
| Closing revenue funds | 22,416 | - | 22,416 | 134,538 |

| Summary of funds | Unrestricted and Designated funds 2019 £ | Restricted Funds 2019 £ | Total Funds 2019 £ | Last Year Total Funds 2018 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 22,416 | - | 22,416 | 134,538 |

The notes attached on pages 14 to 26 form an integral part of these accounts.

BEIS RUCHEL SCHOOL LTD - Statement of Financial Activities for the year ended 31 May 2019

BEIS RUCHEL SCHOOL LTD

Income and Expenditure Account for the year ended 31 May 2019 as required by the Companies Act 2006

| | 2019 £ | 2018 £ |
|---|------------------|------------------|
| Income | | |
| Income from operations | 964,316 | 963,340 |
| Investment income and interest | | |
| Gross Income in the year before exceptional items | 964,316 | 963,340 |
| Gross Income in the year including exceptional items | 964,316 | 963,340 |
| Expenditure | | |
| Charitable expenditure, excluding depreciation and amortisation | 1,072,972 | 1,073,698 |
| Depreciation and amortisation | 1,966 | 2,019 |
| Governance costs | 1,500 | 1,148 |
| Interest payable | - | 76 |
| Realised losses on disposals of social investments which are programme re | - | - |
| Total expenditure in the year | 1,076,438 | 1,076,941 |
| Net income before tax in the financial year | (112,122) | (113,601) |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | (112,122) | (113,601) |
| Retained surplus for the financial year | (112,122) | (113,601) |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 26 form an integral part of these accounts.

BEIS RUCHEL SCHOOL LTD - Balance Sheet as at 31 May 2019

| | SORP | | 2019 | 2018 |
|---|----------|-----|-----------------|-----------------|
| | Note | Ref | £ | £ |
| Fixed assets | A | | | |
| Tangible assets | 9 | A2 | 11,138 | 11,443 |
| Current assets | B | | | |
| Debtors | 10 | B2 | 80,032 | 142,150 |
| Cash at bank and in hand | | B4 | 10,682 | 10,190 |
| Total current assets | | | <u>90,714</u> | <u>152,340</u> |
| Creditors: amounts falling due within one year | 11 | C1 | <u>(79,436)</u> | <u>(29,245)</u> |
| Net current assets | | | 11,278 | 123,095 |
| The total net assets of the charity | | | <u>22,416</u> | <u>134,538</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 | 17 | D3 | 22,416 | 134,538 |
| Designated Funds | | | | |
| Total charity funds | | | <u>22,416</u> | <u>134,538</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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Mr B Krausz
Trustee

Approved by the board of trustees on 2 March 2020

The notes attached on pages 14 to 26 form an integral part of these accounts.

BEIS RUCHEL SCHOOL LTD

Cash Flow Statement for the year ended 31 May 2019

| | 2019 | 2018 |
|---|---------------------------|------------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Net cash provided by /(used in) operating activities as shown below | A <u>9,633</u> | <u>(111,582)</u> |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (1,661) | - |
| Cash flows from financing activities | | |
| Net cash provided by financing activities | C <u>-</u> | <u>-</u> |
| Overall cash provided by /(used in)all activities | A+B+C <u>7,972</u> | <u>(111,582)</u> |
| Cash movements | | |
| Change in cash and cash equivalents from activities in the year ended 31 May 2019 | 7,972 | (111,582) |
| Cash and cash equivalents at 1 June 2018 | 2,710 | - |
| Change in cash and cash equivalents due to exchange rate movements | - | - |
| Cash at bank and in hand less overdrafts at 31 May | <u>10,682</u> | <u>(111,582)</u> |

BEIS RUCHEL SCHOOL LTD**Cash Flow Statement for the year ended 31 May 2019****BEIS RUCHEL SCHOOL LTD****Cash Flow Statement for the year ended 31 May 2019 - Continued****Reconciliation of net expenditure to net cash flow from operating activities**

| | | |
|---|--------------|------------------|
| Net expenditure as shown in the Statement of Financial Activities | (112,122) | (113,601) |
| Adjustments for :- | | |
| Depreciation charges | 1,966 | 2,019 |
| Write downs of investments | - | - |
| Net losses on investment assets | - | - |
| Decrease in debtors | 62,118 | - |
| Increase in creditors, excluding loans | 57,671 | - |
| Net cash provided by /(used in) operating activities | A | |
| | <u>9,633</u> | <u>(111,582)</u> |

Analysis of cash and cash equivalents

| | 2019 | 2018 |
|--|----------------------|---------------------|
| | £ | £ |
| Cash in hand at for the year ended 31 May 2019 | 10,682 | 10,190 |
| Notice deposits - (less than 3 months) | - | - |
| Overdrafts facility repayable on demand | - | (7,480) |
| Total cash and cash equivalents | <u>10,682</u> | <u>2,710</u> |

BEIS RUCHEL SCHOOL LTD

Notes to the Accounts for the year ended 31 May 2019

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) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), 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) 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.

Measurement and estimation - Amounts are included in the accounts at the lower of cost and net market value.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

BEIS RUCHEL SCHOOL LTD

Notes to the Accounts for the year ended 31 May 2019

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

| | |
|---------------------|--------------------|
| Freehold premises | 0 % straight line |
| Leasehold premises | 2 % straight line |
| Plant and machinery | 20 % straight line |
| Motor vehicles | 25 % straight line |

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the amount required to settle the obligation.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

BEIS RUCHEL SCHOOL LTD

Notes to the Accounts for the year ended 31 May 2019

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

| | 2019 £ | 2018 £ |
|---|-----------|-----------|
| The net (deficit)/surplus before tax in the financial year is stated after charging:- | | |
| Depreciation of owned fixed assets | 1,966 | 2,019 |
| Pension costs | 2,062 | 810 |

5 Interest payable

| | 2019 £ | 2018 £ |
|-----------------------|-----------|-----------|
| Bank interest payable | - | 76 |

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 50 Volunteers who donated many hours of their time assisting providing education and the running of the school. It is estimated that without the help of volunteers, the school would need to find the equivalent of well over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs

| | 2019 £ | 2018 £ |
|--|----------------|----------------|
| Gross Salaries excluding trustees and key management personnel | 706,486 | 579,315 |
| Employer's operating costs of defined contribution pension schemes | 2,062 | 810 |
| Trustees' Remuneration as detailed in note 0 | - | - |
| Total salaries, wages and related costs | 708,548 | 580,125 |

Numbers of full time employees or full time equivalents

| | 2019 | 2018 |
|---|------|------|
| The average number of total staff employed in the year was | 86 | 81 |
| The average number of part time staff employed in the year was | 106 | 94 |
| The average number of full time staff employed in the year was | 23 | 41 |
| The estimated full time equivalent number of all staff employed in the year was | 86 | 81 |

The estimated equivalent number of full time staff deployed in different activities in the year was:-

BEIS RUCHEL SCHOOL LTD

Notes to the Accounts for the year ended 31 May 2019

| | | |
|--|----|----|
| Engaged on charitable activities | 76 | 71 |
| Engaged on management and administration | 10 | 10 |

| | | |
|---|-----------|-----------|
| The estimated full time equivalent number of all staff employed as above | 86 | 81 |
|---|-----------|-----------|

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

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

The pension details of such higher paid staff were :-

| | £ | £ |
|---|----------|----------|
| | No | No |
| Numbers of such staff to whom benefits are accruing :- | | |
| Under money purchase pension schemes | 6 | 4 |
| | 6 | 4 |

Highest paid employee

| | | |
|--|--------|--------|
| The remuneration in the year year was | 20,800 | 11,910 |
| Pension contributions paid by the employer | 387 | 16 |

| | | |
|--|---------------|---------------|
| Total remuneration package included in total salaries above | 21,187 | 11,926 |
|--|---------------|---------------|

8 Remuneration and payments to Trustees and persons connected with them

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

9 Tangible fixed assets

| | Land and Buildings | Plant & Machinery | Motor Vehicles | Total |
|-----------------------|-----------------------|----------------------|-------------------|---------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 June 2018 | - | 29,023 | - | 29,023 |
| Additions | - | 1,661 | - | 1,661 |
| At 31 May 2019 | - | 30,684 | - | 30,684 |
| Depreciation | | | | |
| At 1 June 2018 | - | 17,580 | - | 17,580 |
| Charge for the year | - | 1,966 | - | 1,966 |
| At 31 May 2019 | - | 19,546 | - | 19,546 |
| Net book value | | | | |
| At 31 May 2019 | - | 11,138 | - | 11,138 |
| At 31 May 2018 | - | 11,443 | - | 11,443 |

BEIS RUCHEL SCHOOL LTD

Notes to the Accounts for the year ended 31 May 2019

10 Debtors

| | 2019 | 2018 |
|---------------|--------|---------|
| | £ | £ |
| Other debtors | 80,032 | 142,150 |

11 Creditors: amounts falling due within one year

| | 2019 | 2018 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | - | 7,480 |
| Accruals | 1,500 | 1,500 |
| PAYE, NIC VAT and other taxes | (9,286) | 20,265 |
| Other creditors | 87,222 | - |
| | 79,436 | 29,245 |

12 Loans to trustees included in debtors

NONE

13 Guarantees made by the charity on behalf of trustees

NONE

14 Income and Expenditure account summary

| | 2019 | 2018 |
|-----------------------------|---------------|----------------|
| | £ | £ |
| At 1 June 2018 | 134,538 | 248,139 |
| Loss after tax for the year | (112,122) | (113,601) |
| At 31 May 2019 | 22,416 | 134,538 |

15 No related party transactions

There were no transactions with related parties in the year.

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

At 31 May 2019

| | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|----------------------------|--------------------|------------------|------------------|---------------|
| | £ | £ | £ | £ |
| Tangible Fixed Assets | 11,138 | - | - | 11,138 |
| Investments at valuation:- | | | | |
| Current Assets | 90,714 | - | - | 90,714 |
| Current Liabilities | (79,436) | - | - | (79,436) |
| | 22,416 | - | - | 22,416 |

At 1 June 2018

| | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|----------------------------|--------------------|------------------|------------------|----------------|
| | £ | £ | £ | £ |
| Tangible Fixed Assets | 11,443 | - | - | 11,443 |
| Investments at valuation:- | | | | |
| Current Assets | 152,340 | - | - | 152,340 |
| Current Liabilities | (29,245) | - | - | (29,245) |
| | 134,538 | - | - | 134,538 |

BEIS RUCHEL SCHOOL LTD

Notes to the Accounts for the year ended 31 May 2019

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

| | Funds brought forward from 2018 | Movement in funds in 2019 | Transfers between funds in 2019 | Funds carried forward to 2020 |
|--|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| | £ | See Note 18 £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 134,538 | (112,122) | - | 22,416 |
| Total unrestricted and designated funds | 134,538 | (112,122) | - | 22,416 |
| Total charity funds | 134,538 | (112,122) | - | 22,416 |

18 Analysis of movements in funds over the year as shown in Note 17

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|----------------|--------------------|----------------------|-------------------|
| | 2019 £ | 2019 £ | 2019 £ | 2019 £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 964,316 | (1,076,438) | - | (112,122) |
| | 964,316 | (1,076,438) | - | (112,122) |

19 The purposes for which the funds as detailed in note 17 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. |
| Unrestricted Revaluation Reserve | This fund represents the unrestricted surplus arising on the revaluation of the charity's assets. |
| Designated Fixed Asset Funds | The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'. |

Restricted funds:-

| | |
|--------------------------------|--|
| Restricted Fixed Asset Funds | The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'. |
| Restricted Revaluation Reserve | This fund represents the restricted surplus arising on the revaluation of the charity's assets. |

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

BEIS RUCHEL SCHOOL LTD

Detailed analysis of income and expenditure for the year ended 31 May 2019 as required by the SORP 2015

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

21 Donations and Legacies

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 | 2019 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Donations and gifts from individuals | | | | |
| All Donations | 147,275 | - | 147,275 | 123,801 |
| Total donations and gifts from individuals | 147,275 | - | 147,275 | 123,801 |
| Revenue grants from government and public bodles | | | | |
| All Donations | 143,064 | - | 143,064 | 158,155 |
| Total public sector revenue grants | 143,064 | - | 143,064 | 158,155 |
| Revenue grants and donations from non public bodies | | | | |
| All Donations | 84,056 | - | 84,056 | 153,873 |
| Total private sector revenue grants | 84,056 | - | 84,056 | 153,873 |
| Total Donations and Legacies A1 | 374,395 | - | 374,395 | 435,829 |

22 Income from charitable activities - Trading Activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 | 2019 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Primary purpose and ancillary trading | | | | |
| Sale of goods and services in accordance with the charity's objects | 589,921 | - | 589,921 | 527,511 |
| Total Primary purpose and ancillary trading | 589,921 | - | 589,921 | 527,511 |

BEIS RUCHEL SCHOOL LTD

Detailed analysis of income and expenditure for the year ended 31 May 2019 as required by the SORP 2015

23 Total Income from charitable activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | £ | £ | £ | £ |
| | 2019 | 2019 | 2019 | 2018 |
| Total income from charitable trading | 589,921 | - | 589,921 | 527,511 |
| Total from charitable activities | A2 | 589,921 | 589,921 | 527,511 |

24 Expenditure on charitable activities - Direct spending

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 | 2019 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 706,486 | - | 706,486 | 579,315 |
| Defined contribution pension costs - charitable activities | 2,062 | - | 2,062 | 810 |
| Travel and Subsistence - Charitable Activities | 4,873 | - | 4,873 | 5,803 |
| Marketing and advertising of charitable services | 888 | - | 888 | 824 |
| Total direct spending | B2a | 714,309 | 714,309 | 586,752 |

25 Expenditure on charitable activities - Charitable trading

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 | 2019 | 2019 | 2018 |
| | £ | £ | £ | £ |
| School Requisites | 84,457 | - | 84,457 | 57,646 |
| Food & Catering | 2,228 | - | 2,228 | 11,694 |
| Reallocated from support costs | 173,795 | - | 173,795 | 142,154 |
| Total charitable trading costs | B2b | 260,480 | 260,480 | 211,494 |

BEIS RUCHEL SCHOOL LTD

Detailed analysis of income and expenditure for the year ended 31 May 2019 as required by the SORP 2015

26 Expenditure on charitable activities- Grant funding of activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 £ | 2019 £ | 2019 £ | 2018 £ |
| Grants made to organisations | 8,088 | - | 8,088 | 127,789 |
| Total grantmaking costs | 8,088 | - | 8,088 | 127,789 |

Breakdown of Grants made to organisations

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-----------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 £ | 2019 £ | 2019 £ | 2018 £ |
| Other Charities | 8,088 | - | 8,088 | 127,789 |
| | 8,088 | - | 8,088 | 127,789 |

27 Support costs for charitable activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
| | 2019 £ | 2019 £ | 2019 £ | 2018 £ |
| <i>Employee costs not included in direct costs</i> | | | | |
| Training and welfare - staff | 9,079 | - | 9,079 | 4,876 |
| Payroll fees and charges | 2,608 | - | 2,608 | 2,508 |
| Travel and subsistence - staff | - | - | - | 410 |
| <i>Premises Expenses</i> | | | | |
| Rent payable under operating leases | 33,255 | - | 33,255 | 42,468 |
| Rates and water charges | 8,534 | - | 8,534 | 7,909 |
| Light heat and power | 27,154 | - | 27,154 | 22,193 |
| Cleaning and waste management | 33,421 | - | 33,421 | 31,215 |
| Premises repairs, renewals and | 36,802 | - | 36,802 | 119,427 |
| Property insurance | 16,506 | - | 16,506 | 5,691 |
| Gardening | - | - | - | 499 |
| <i>Administrative overheads</i> | | | | |
| Telephone, fax and internet | 9,265 | - | 9,265 | 5,079 |
| Postage | 584 | - | 584 | - |
| Stationery and printing | 36,370 | - | 36,370 | 7,119 |
| Hire of equipment | 24,828 | - | 24,828 | 22,176 |
| Sundry expenses | 7,607 | - | 7,607 | 902 |
| Licences & Permits | 3,000 | - | 3,000 | 7,145 |

BEIS RUCHEL SCHOOL LTD

Detailed analysis of income and expenditure for the year ended 31 May 2019 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

| | | | | |
|------------------|--------|---|--------|-------|
| Consultancy fees | 14,634 | - | 14,634 | 9,923 |
|------------------|--------|---|--------|-------|

Financial costs

| | | | | |
|--|-------|---|-------|-------|
| Bank charges | 243 | - | 243 | 277 |
| Depreciation & Amortisation in total for | 1,966 | - | 1,966 | 2,019 |
| Bank interest payable | - | - | - | 76 |

| | | | | |
|--|----------------|----------|----------------|----------------|
| Support costs before reallocation | 265,856 | - | 265,856 | 291,912 |
|--|----------------|----------|----------------|----------------|

Less support costs reallocated to specific activities

| | | | | |
|-----------------------------|-----------|---|-----------|-----------|
| To charitable trading costs | (173,795) | - | (173,795) | (142,154) |
|-----------------------------|-----------|---|-----------|-----------|

| | | | | |
|----------------------------|---------------|----------|---------------|----------------|
| Total support costs | 92,061 | - | 92,061 | 149,758 |
|----------------------------|---------------|----------|---------------|----------------|

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

| | Current year Unrestricted Funds 2019 £ | Current year Restricted Funds 2019 £ | Current year Total Funds 2019 £ | Prior Year Total Funds 2018 £ |
|-------------------------------|--|---|--|--|
| Reporting Accountant fees | 1,500 | - | 1,500 | 1,148 |
| Total Governance costs | 1,500 | - | 1,500 | 1,148 |

29 Total Charitable expenditure

| | | Current year Unrestricted Funds 2019 £ | Current year Restricted Funds 2019 £ | Current year Total Funds 2019 £ | Prior Year Total Funds 2018 £ |
|-------------------------------------|------------|--|---|--|--|
| Total direct spending | B2a | 714,309 | - | 714,309 | 586,752 |
| Total charitable trading costs | B2b | 260,480 | - | 260,480 | 211,494 |
| Total grantmaking costs | B2c | 8,088 | - | 8,088 | 127,789 |
| Total support costs | B2d | 92,061 | - | 92,061 | 149,758 |
| Total Governance costs | B2e | 1,500 | - | 1,500 | 1,148 |
| Total charitable expenditure | B2 | 1,076,438 | - | 1,076,438 | 1,076,941 |

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Activity analysis of Income and expenditure for the for the year ended 31 May 2019

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

30 Analysis of income by activity

| | SOFA ref | 2019 £ | 2018 - |
|---|----------|----------------|----------------|
| Activity | | | |
| Income from charitable activities | | 589,921 | 527,511 |
| Summary of Total Income, including the items above | | | |
| Charitable activities | A2 | 589,921 | 527,511 |
| Donations & Legacies | A1 | 374,395 | 435,829 |
| Total income as shown in the SOFA | A | 964,316 | 963,340 |
| Categories of income | | | |
| Income from exchange transactions | | 964,316 | 963,340 |

31 Analysis of charitable expenditure by activity

| | | | | | |
|--|---------------------|----------------------|------------------------------------|------------------|------------------|
| Activity | | | | | |
| Summary of charitable costs by activity | | | | | |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2019 | 2019 | 2019 | 2019 | 2018 |
| | £ | £ | £ | £ | £ |
| Total Governance costs as detailed in Note 28 | - | 1,500 | - | 1,500 | 1,148 |
| A1. Expenditure on charitable activities directly attributable to activities | 714,309 | | | 714,309 | |
| A2. Primary purpose and ancillary trading directly attributable to activities | 86,685 | | | 86,685 | |
| B1. Employee costs not included in direct costs | 11,687 | | | 11,687 | |
| B3. Premises Expenses | 155,672 | | | 155,672 | |
| B4. Administrative overheads | 81,654 | | | 81,654 | |
| B5. Professional Fees | 14,634 | | | 14,634 | |
| B6. Financial costs | 2,209 | | | 2,209 | |
| Total charitable expenditure | 1,066,850 | 1,500 | - | 1,068,350 | 1,078,089 |

BEIS RUCHEL SCHOOL LTD

Activity analysis of Income and expenditure for the for the year ended 31 May 2019

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

Analysis of support and governance costs by charitable activities

| Activity | Governance | Finance | Human Resources | Other Overheads | Total |
|-----------------|-------------------|----------------|----------------------------|----------------------------|--------------|
| | 1,500 | - | - | - | 1,500 |

Summary of grant making by activity

| | Grants to institutions 2019 £ | Grants to individuals 2019 £ | Support costs 2019 £ | Total 2019 £ | Total 2018 £ |
|--------------------------------|--|---|---|-----------------------------|-----------------------------|
| Charities with similar objects | 8,088 | - | (8,088) | - | 127,789 |
| | <u>8,088</u> | <u>-</u> | <u>(8,088)</u> | <u>-</u> | <u>127,789</u> |

Fuller details of grants made and related costs, including support costs, are shown in note 26.

32 Analysis of non charitable expenditure by activity

Activity

| Governance costs | Governance costs 2019 £ | Governance costs 2018 £ |
|---|--|--|
| Other Expenditure - Governance costs as detailed in Note 28 | <u>1,500</u> | <u>1,148</u> |

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0