

# The Zone (Leeds)

England & Wales · Charity number 1125503

## Details

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**Other names** THE LEEDS JUDEAN CLUB FOR BOYS AND GIRLS

**Status** Registered

**Legal form** Charitable company

**Company number** [06629551](#)

**Registered** 2008-08-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Zone  
The Henry Cohen Campus  
Primley Park Road  
Alwoodley  
Leeds  
LS17 7HR

**Phone** 01132172531

**Email** [jo@izone.com](mailto:jo@izone.com)

**Website** <https://www.1zone.org.uk>

## Activities

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**Objects:** 1 THE PROMOTION OF THE JEWISH RELIGIOUS, PHYSICAL AND CULTURAL EDUCATION OF YOUNG JEWISH PEOPLE RESIDENT IN OR NEAR LEEDS. IN THE PURSUIT OF SUCH OBJECTS THE EXECUTIVE COMMITTEE WILL SEEK TO FOSTER THE HIGHEST STANDARDS OF CITIZENSHIP AND LOYALTY TO FAITH, MONARCH AND COUNTRY;2 TO PROMOTE THE INTEREST OF JEWISH YOUTH OF BOTH SEXES IN AMATEUR SPORTS, IN ALL FORMS OF CULTURAL AND IN NON-POLITICAL, COMMUNAL ACTIVITIES;3 TO PROVIDE MEMBERS OF THE CLUB WITH FACILITIES FOR TRAINING AND FRIENDLY COMPETITION IN ALL ITS ACTIVITIES;4 TO INCULCATE WITHIN ITS RANKS, A TEAM SPIRIT, THE CONCEPTION OF FAIR PLAY, GOOD CITIZENSHIP AND SELF-DISCIPLINE;5 TO FOSTER BETTER UNDERSTANDING AND FRIENDSHIP BETWEEN JEWS AND NON-JEWS BY MEANS OF SPORTING, CULTURAL AND SOCIAL ACTIVITIES.

**Activities:** CHARITABLE ACTIVITIES FOR JEWISH BOYS & GIRLSCommunity youth projects, drop-in, services, education and support for the youth and their guardians within the Leeds Jewish Community. Offering state of the art facilities and activities led by youth workers, volunteers and leadership participants.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LEEDS.
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£470,601	£460,452	-	-
2024-08-31	£513,050	£416,723	£436,058	16
2023-08-31	£366,890	£361,591	-	-
2022-08-31	£315,983	£307,502	-	-
2021-08-31	£286,676	£260,641	-	-
2020-08-31	£230,013	£225,035	-	-

## Trustees

Name	Role	Appointed
Gaynor Simone Sorkin		2023-12-20
IAN HOWARD DELROY		
Jeremy Ronald Goldberg		2019-04-02
Katie Tara Taylor		2022-11-30
Martin Bernard Lee		2022-10-24
Paul Shafar		2020-02-24
STANLEY MICHAEL CUNDLE		

**The Zone (Leeds)**

England & Wales - Charity number 1125503

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# Accounts

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REGISTERED COMPANY NUMBER: 06629551 (England and Wales)  
REGISTERED CHARITY NUMBER: 1125503

Report of the Trustees and  
Financial Statements for the Year Ended 31 August 2025  
for  
The Leeds Judean Club For Boys And Girls

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

**The Leeds Judean Club For Boys And Girls**

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**for the Year Ended 31 August 2025**

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**The Leeds Judean Club For Boys And Girls**

**Report of the Trustees**  
**for the Year Ended 31 August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06629551 (England and Wales)

**Registered Charity number**

1125503

**Registered office**

The Zone Youth Centre Primley Park Road  
Alwoodley  
Leeds  
West Yorkshire  
LS17 7HR

**Trustees**

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg  
M B Lee  
K T Taylor  
G S Sorkin

**Company Secretary**

J R Saipe

**Independent Examiner**

Mr Jack Posner  
Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Approved by order of the board of trustees on 31 MARCH 2026 and signed on its behalf by:



.....  
M B Lee - Trustee

Independent Examiner's Report to the Trustees of  
The Leeds Judean Club For Boys And Girls

**Independent examiner's report to the trustees of The Leeds Judean Club For Boys And Girls ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

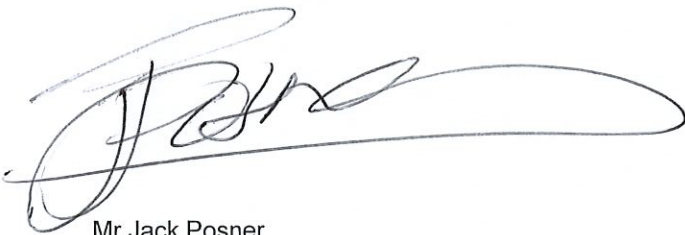
**Independent examiner's statement**

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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Jack Posner

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Date: 31/08/2026

**The Leeds Judean Club For Boys And Girls**

**Statement of Financial Activities  
for the Year Ended 31 August 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	367,639	-	367,639	432,111
Other trading activities	3	97,456	-	97,456	73,717
Investment income	4	5,506	-	5,506	7,223
<b>Total</b>		<b>470,601</b>	<b>-</b>	<b>470,601</b>	<b>513,051</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	74,807	-	74,807	67,527
<b>Charitable activities</b>					
Other Resources Expended	6	373,360	-	373,360	345,093
Other		12,285	-	12,285	4,104
<b>Total</b>		<b>460,452</b>	<b>-</b>	<b>460,452</b>	<b>416,724</b>
<b>NET INCOME</b>		<b>10,149</b>	<b>-</b>	<b>10,149</b>	<b>96,327</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		436,058	-	436,058	339,731
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>446,207</b>	<b>-</b>	<b>446,207</b>	<b>436,058</b>

The Leeds Judean Club For Boys And Girls

Balance Sheet  
31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	239,881	-	239,881	259,172
<b>CURRENT ASSETS</b>					
Stocks	13	5,644	-	5,644	5,722
Debtors	14	13,308	-	13,308	25,529
Cash at bank and in hand		243,463	-	243,463	216,263
		<u>262,415</u>	-	<u>262,415</u>	<u>247,514</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(56,089)	-	(56,089)	(70,628)
		<u>206,326</u>	-	<u>206,326</u>	<u>176,886</u>
<b>NET CURRENT ASSETS</b>					
		<u>446,207</u>	-	<u>446,207</u>	<u>436,058</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>446,207</u>	-	<u>446,207</u>	<u>436,058</u>
<b>NET ASSETS</b>					
		<u>446,207</u>	-	<u>446,207</u>	<u>436,058</u>
<b>FUNDS</b>					
Unrestricted funds	16			<u>446,207</u>	<u>436,058</u>
<b>TOTAL FUNDS</b>					
				<u>446,207</u>	<u>436,058</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 MARCH 2026 and were signed on its behalf by:



.....  
M B Lee - Trustee

**The Leeds Judean Club For Boys And Girls**

**Cash Flow Statement  
for the Year Ended 31 August 2025**

	Notes	31.8.25 £	31.8.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	25,547	130,745
Finance costs paid		(2,775)	(5,291)
Net cash provided by operating activities		<u>22,772</u>	<u>125,454</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,078)	(115,771)
Interest received		5,506	7,223
Net cash provided by/(used in) investing activities		<u>4,428</u>	<u>(108,548)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		216,263	199,357
Cash and cash equivalents at the end of the reporting period		<u>243,463</u>	<u>216,263</u>

**The Leeds Judean Club For Boys And Girls**

**Notes to the Cash Flow Statement  
for the Year Ended 31 August 2025**

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

	31.8.25	31.8.24
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>10,149</b>	<b>96,327</b>
<b>Adjustments for:</b>		
Depreciation charges	20,369	26,176
Interest received	(5,506)	(7,223)
Finance costs	2,775	5,291
Decrease/(increase) in stocks	78	(3,521)
Decrease in debtors	12,221	31,595
Decrease in creditors	(14,539)	(17,900)
<b>Net cash provided by operations</b>	<b>25,547</b>	<b>130,745</b>

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

	At 1.9.24	Cash flow	At 31.8.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	216,263	27,200	243,463
	<u>216,263</u>	<u>27,200</u>	<u>243,463</u>
<b>Total</b>	<b><u>216,263</u></b>	<b><u>27,200</u></b>	<b><u>243,463</u></b>

Notes to the Financial Statements  
for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Property refurbishment and renovation	- 15% on reducing balance
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

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

**The Leeds Judean Club For Boys And Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**2. DONATIONS AND LEGACIES**

	<b>31.8.25</b>	<b>31.8.24</b>
	<b>£</b>	<b>£</b>
Donations	<b>219,764</b>	308,125
Legacies	<b>21,534</b>	-
Grants	<b>126,341</b>	123,986
	<b><u>367,639</u></b>	<b><u>432,111</u></b>

Grants received, included in the above, are as follows:

	<b>31.8.25</b>	<b>31.8.24</b>
	<b>£</b>	<b>£</b>
Other grants	<b><u>126,341</u></b>	<b><u>123,986</u></b>

**3. OTHER TRADING ACTIVITIES**

	<b>31.8.25</b>	<b>31.8.24</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>46,887</b>	31,038
Cafe net income	<b>50,569</b>	42,679
	<b><u>97,456</u></b>	<b><u>73,717</u></b>

**4. INVESTMENT INCOME**

	<b>31.8.25</b>	<b>31.8.24</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>5,506</u></b>	<b><u>7,223</u></b>

**5. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.8.25</b>	<b>31.8.24</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>69,466</b>	64,292
Fundraising expenses	<b>5,341</b>	3,235
	<b><u>74,807</u></b>	<b><u>67,527</u></b>

The Leeds Judean Club For Boys And Girls

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

**6. CHARITABLE ACTIVITIES COSTS**

		Direct Costs £
Other Resources Expended		<u><u>373,360</u></u>

**7. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	<u><u>4,910</u></u>	<u><u>7,375</u></u>	<u><u>12,285</u></u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	<u><u>20,368</u></u>	<u><u>26,176</u></u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**10. STAFF COSTS**

	31.8.25	31.8.24
	£	£
Wages and salaries	335,637	291,908
Social security costs	20,930	21,423
Other pension costs	6,231	5,732
	<u><u>362,798</u></u>	<u><u>319,063</u></u>

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

	31.8.25	31.8.24
The Zone	<u><u>22</u></u>	<u><u>16</u></u>

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

The Leeds Judean Club For Boys And Girls

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	332,111	100,000	432,111
Other trading activities	73,717	-	73,717
Investment income	7,223	-	7,223
<b>Total</b>	<u>413,051</u>	<u>100,000</u>	<u>513,051</u>
<b>EXPENDITURE ON</b>			
Raising funds	67,527	-	67,527
<b>Charitable activities</b>			
Other Resources Expended	345,093	-	345,093
Other	4,104	-	4,104
<b>Total</b>	<u>416,724</u>	<u>-</u>	<u>416,724</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	(3,673)	100,000	96,327
	100,000	(100,000)	-
<b>Net movement in funds</b>	<u>96,327</u>	<u>-</u>	<u>96,327</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	339,731	-	339,731
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>436,058</u>	<u>-</u>	<u>436,058</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Property refurbishment and renovation £	Equipment £
<b>COST</b>			
At 1 September 2024	180,723	106,147	19,348
Additions	-	-	536
At 31 August 2025	<u>180,723</u>	<u>106,147</u>	<u>19,884</u>
<b>DEPRECIATION</b>			
At 1 September 2024	30,151	15,922	11,521
Charge for year	3,614	13,534	1,392
At 31 August 2025	<u>33,765</u>	<u>29,456</u>	<u>12,913</u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>146,958</u>	<u>76,691</u>	<u>6,971</u>
At 31 August 2024	<u>150,572</u>	<u>90,225</u>	<u>7,827</u>

**The Leeds Judean Club For Boys And Girls**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**12. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024	23,479	14,477	344,174
Additions	100	442	1,078
	<hr/>	<hr/>	<hr/>
At 31 August 2025	23,579	14,919	345,252
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2024	16,178	11,231	85,003
Charge for year	1,038	790	20,368
	<hr/>	<hr/>	<hr/>
At 31 August 2025	17,216	12,021	105,371
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2025	6,363	2,898	239,881
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2024	7,301	3,246	259,171
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>13. STOCKS</b>		31.8.25	31.8.24
		£	£
Stocks		5,644	5,722
		<hr/>	<hr/>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.8.25	31.8.24
		£	£
General debtors		9,902	21,297
Prepayments and accrued income		3,406	4,232
		<hr/>	<hr/>
		13,308	25,529
		<hr/> <hr/>	<hr/> <hr/>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.8.25	31.8.24
		£	£
General creditors		9,119	19,060
Other creditors		1,826	1,679
Property input reserve		4,500	4,500
Accrued expenses		40,644	45,389
		<hr/>	<hr/>
		56,089	70,628
		<hr/> <hr/>	<hr/> <hr/>

The Leeds Judean Club For Boys And Girls

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

16. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	436,058	10,149	446,207
<b>TOTAL FUNDS</b>	<u>436,058</u>	<u>10,149</u>	<u>446,207</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	470,601	(460,452)	10,149
<b>TOTAL FUNDS</b>	<u>470,601</u>	<u>(460,452)</u>	<u>10,149</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	339,731	(3,673)	100,000	436,058
<b>Restricted funds</b>				
Restricted fund	-	100,000	(100,000)	-
<b>TOTAL FUNDS</b>	<u>339,731</u>	<u>96,327</u>	<u>-</u>	<u>436,058</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	413,051	(416,724)	(3,673)
<b>Restricted funds</b>			
Restricted fund	100,000	-	100,000
<b>TOTAL FUNDS</b>	<u>513,051</u>	<u>(416,724)</u>	<u>96,327</u>

The Leeds Judean Club For Boys And Girls

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

16. **MOVEMENT IN FUNDS - continued**

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

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
<b>Unrestricted funds</b>				
General fund	339,731	6,476	100,000	446,207
<b>Restricted funds</b>				
Restricted fund	-	100,000	(100,000)	-
<b>TOTAL FUNDS</b>	<u>339,731</u>	<u>106,476</u>	<u>-</u>	<u>446,207</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	883,652	(877,176)	6,476
<b>Restricted funds</b>			
Restricted fund	100,000	-	100,000
<b>TOTAL FUNDS</b>	<u>983,652</u>	<u>(877,176)</u>	<u>106,476</u>

17. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2025.

**The Leeds Judean Club For Boys And Girls**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2025**

	31.8.25 £	31.8.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	219,764	308,125
Legacies	21,534	-
Grants	126,341	123,986
	<hr/>	<hr/>
	367,639	432,111
<b>Other trading activities</b>		
Fundraising events	46,887	31,038
Cafe net income	50,569	42,679
	<hr/>	<hr/>
	97,456	73,717
<b>Investment income</b>		
Deposit account interest	5,506	7,223
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>470,601</b>	<b>513,051</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	64,034	58,861
Social security	4,186	4,285
Pensions	1,246	1,146
Fundraising expenses	5,341	3,235
	<hr/>	<hr/>
	74,807	67,527
<b>Charitable activities</b>		
Wages	271,603	233,047
Social security	16,744	17,138
Pensions	4,985	4,586
Rates and water	77	(225)
Insurance	2,990	1,200
Light and heat	8,651	1,388
Telephone	1,857	1,616
Postage and stationery	1,732	1,588
Cleaning	10,765	11,099
Sundries	1,293	2,008
Waste and grounds management	2,438	5,591
Activity and meeting expenses	12,509	15,875
Equipment and improvements	5,272	7,658
Caretaker	2,160	1,080
Depreciation of tangible fixed assets	20,369	26,176
Repairs and renewals	2,545	4,047
Security charges	230	1,244
Computer expenses	7,140	3,677
	<hr/>	<hr/>
	373,360	338,793

This page does not form part of the statutory financial statements

The Leeds Judean Club For Boys And Girls

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>4,910</b>	4,104
<b>Governance costs</b>		
Accountancy and legal fees	<b>7,375</b>	6,300
Total resources expended	<b>460,452</b>	416,724
<b>Net income</b>	<b>10,149</b>	96,327

**The Zone (Leeds)**

England & Wales - Charity number 1125503

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# Accounts

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REGISTERED COMPANY NUMBER: 06629551 (England and Wales)  
REGISTERED CHARITY NUMBER: 1125503

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 August 2024**  
**for**  
**The Leeds Judean Club For Boys And Girls**

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

**The Leeds Judean Club For Boys And Girls**

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

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**The Leeds Judean Club For Boys And Girls**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06629551 (England and Wales)

**Registered Charity number**

1125503

**Registered office**

The Zone Youth Centre Primley Park Road  
Alwoodley  
Leeds  
West Yorkshire  
LS17 7HR

**Trustees**

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg  
M B Lee  
K T Taylor  
G S Sorkin (appointed 20.12.23)

**Company Secretary**

J R Saipe

**Independent Examiner**

Mr Jack Posner  
Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Approved by order of the board of trustees on ..... 15<sup>th</sup> May 2025 ..... and signed on its behalf by:



.....  
M B Lee - Trustee

Independent Examiner's Report to the Trustees of  
The Leeds Judean Club For Boys And Girls

**Independent examiner's report to the trustees of The Leeds Judean Club For Boys And Girls ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Jack Posner

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Date: 30/05/25

**The Leeds Judean Club For Boys And Girls**

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

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.24</b> Total funds £	31.8.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>332,110</b>	<b>100,000</b>	<b>432,110</b>	298,190
Other trading activities	3	<b>73,717</b>	-	<b>73,717</b>	64,906
Investment income	4	<b>7,223</b>	-	<b>7,223</b>	3,794
<b>Total</b>		<b>413,050</b>	<b>100,000</b>	<b>513,050</b>	366,890
<b>EXPENDITURE ON</b>					
Raising funds	5	<b>67,527</b>	-	<b>67,527</b>	61,247
<b>Charitable activities</b>					
Other Resources Expended	6	<b>345,092</b>	-	<b>345,092</b>	289,127
Other		<b>4,104</b>	-	<b>4,104</b>	11,217
<b>Total</b>		<b>416,723</b>	-	<b>416,723</b>	361,591
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	16	<b>(3,673)</b> <b>100,000</b>	<b>100,000</b> <b>(100,000)</b>	<b>96,327</b> -	5,299 -
<b>Net movement in funds</b>		<b>96,327</b>	-	<b>96,327</b>	5,299
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>339,731</b>	-	<b>339,731</b>	334,432
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>436,058</b>	-	<b>436,058</b>	339,731

The notes form part of these financial statements

The Leeds Judean Club For Boys And Girls

Balance Sheet  
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	259,172	-	259,172	169,577
<b>CURRENT ASSETS</b>					
Stocks	9	5,722	-	5,722	2,201
Debtors	10	25,529	-	25,529	57,124
Cash at bank and in hand		216,263	-	216,263	199,357
		<u>247,514</u>	-	<u>247,514</u>	<u>258,682</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(70,628)	-	(70,628)	(88,528)
		<u>176,886</u>	-	<u>176,886</u>	<u>170,154</u>
<b>NET CURRENT ASSETS</b>					
		<u>176,886</u>	-	<u>176,886</u>	<u>170,154</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>436,058</u>	-	<u>436,058</u>	<u>339,731</u>
<b>NET ASSETS</b>					
		<u>436,058</u>	-	<u>436,058</u>	<u>339,731</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>436,058</u>	<u>339,731</u>
<b>TOTAL FUNDS</b>					
				<u>436,058</u>	<u>339,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 MAY 2025 and were signed on its behalf by:

  
.....  
M B Lee - Trustee

**The Leeds Judean Club For Boys And Girls**

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

	Notes	31.8.24 £	31.8.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>125,454</u>	<u>18,455</u>
Net cash provided by operating activities		<u>125,454</u>	<u>18,455</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(115,771)	(8,765)
Interest received		<u>7,223</u>	<u>3,794</u>
Net cash used in investing activities		<u>(108,548)</u>	<u>(4,971)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>16,906</u>	<u>13,484</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>199,357</u>	<u>185,873</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>216,263</u></u>	<u><u>199,357</u></u>

The notes form part of these financial statements

**The Leeds Judean Club For Boys And Girls**

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

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.8.24	31.8.23
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>96,327</b>	<b>5,299</b>
<b>Adjustments for:</b>		
Depreciation charges	26,176	8,399
Interest received	(7,223)	(3,794)
Increase in stocks	(3,521)	(1,551)
Decrease/(increase) in debtors	31,595	(24,454)
(Decrease)/increase in creditors	(17,900)	34,556
<b>Net cash provided by operations</b>	<b>125,454</b>	<b>18,455</b>

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

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	199,357	16,906	216,263
	<u>199,357</u>	<u>16,906</u>	<u>216,263</u>
<b>Total</b>	<b>199,357</b>	<b>16,906</b>	<b>216,263</b>

**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 charitable company, 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 Companies Act 2006. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Property refurbishment and renovation	- 15% on reducing balance
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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

**The Leeds Judean Club For Boys And Girls**

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

<b>2. DONATIONS AND LEGACIES</b>	<b>31.8.24</b>	<b>31.8.23</b>
	<b>£</b>	<b>£</b>
Donations	<b>308,124</b>	173,998
Grants	<b>123,986</b>	124,192
	<hr/> <b>432,110</b> <hr/>	<hr/> 298,190 <hr/>
 Grants received, included in the above, are as follows:		
	<b>31.8.24</b>	<b>31.8.23</b>
	<b>£</b>	<b>£</b>
Other grants	<b>123,986</b>	124,192
	<hr/> <b>123,986</b> <hr/>	<hr/> 124,192 <hr/>
<b>3. OTHER TRADING ACTIVITIES</b>	<b>31.8.24</b>	<b>31.8.23</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>31,038</b>	34,764
Café net income	<b>42,679</b>	30,142
	<hr/> <b>73,717</b> <hr/>	<hr/> 64,906 <hr/>
<b>4. INVESTMENT INCOME</b>	<b>31.8.24</b>	<b>31.8.23</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>7,223</b>	3,794
	<hr/> <b>7,223</b> <hr/>	<hr/> 3,794 <hr/>
<b>5. RAISING FUNDS</b>		
<b>Raising donations and legacies</b>	<b>31.8.24</b>	<b>31.8.23</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>64,292</b>	55,523
Fundraising expenses	<b>3,235</b>	5,724
	<hr/> <b>67,527</b> <hr/>	<hr/> 61,247 <hr/>

**The Leeds Judean Club For Boys And Girls**

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

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Other Resources Expended	<u>338,792</u>	<u>6,300</u>	<u>345,092</u>

**7. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Other resources expended	4,104	-	4,104
Other Resources Expended	-	6,300	6,300
	<u>4,104</u>	<u>6,300</u>	<u>10,404</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	26,176	8,398
Hire of plant and machinery	4,046	2,694
Other operating leases	1,244	1
	<u>31,666</u>	<u>11,093</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**

	31.8.24	31.8.23
	£	£
Wages and salaries	291,908	257,917
Social security costs	21,423	14,950
Other pension costs	5,732	4,748
	<u>319,063</u>	<u>277,615</u>

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

	31.8.24	31.8.23
	16	16
The Zone	<u>16</u>	<u>16</u>

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

**The Leeds Judean Club For Boys And Girls**

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

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	298,190	-	298,190
Other trading activities	64,906	-	64,906
Investment income	3,794	-	3,794
<b>Total</b>	<u>366,890</u>	<u>-</u>	<u>366,890</u>
<b>EXPENDITURE ON</b>			
Raising funds	61,247	-	61,247
<b>Charitable activities</b>			
Other Resources Expended	289,127	-	289,127
Other	11,217	-	11,217
<b>Total</b>	<u>361,591</u>	<u>-</u>	<u>361,591</u>
<b>NET INCOME</b>			
Transfers between funds	5,299	-	5,299
	10,349	(10,349)	-
<b>Net movement in funds</b>	15,648	(10,349)	5,299
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	324,083	10,349	334,432
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>339,731</u></u>	<u><u>-</u></u>	<u><u>339,731</u></u>

**12. TANGIBLE FIXED ASSETS**

	Long leasehold £	Property refurbishment and renovation £	Equipment £
<b>COST</b>			
At 1 September 2023	180,722	-	14,313
Additions	1	106,147	5,035
At 31 August 2024	<u>180,723</u>	<u>106,147</u>	<u>19,348</u>
<b>DEPRECIATION</b>			
At 1 September 2023	26,536	-	7,762
Charge for year	3,614	15,922	3,759
At 31 August 2024	<u>30,150</u>	<u>15,922</u>	<u>11,521</u>
<b>NET BOOK VALUE</b>			
At 31 August 2024	<u><u>150,573</u></u>	<u><u>90,225</u></u>	<u><u>7,827</u></u>
At 31 August 2023	<u><u>154,186</u></u>	<u><u>-</u></u>	<u><u>6,551</u></u>

**The Leeds Judean Club For Boys And Girls**

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

**12. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2023	22,338	11,030	228,403
Additions	1,141	3,447	115,771
	<hr/>	<hr/>	<hr/>
At 31 August 2024	23,479	14,477	344,174
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2023	15,003	9,525	58,826
Charge for year	1,175	1,706	26,176
	<hr/>	<hr/>	<hr/>
At 31 August 2024	16,178	11,231	85,002
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2024	7,301	3,246	259,172
	<hr/>	<hr/>	<hr/>
At 31 August 2023	7,335	1,505	169,577
	<hr/>	<hr/>	<hr/>

**13. STOCKS**

	31.8.24	31.8.23
	£	£
Stocks	5,722	2,201
	<hr/>	<hr/>

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

	31.8.24	31.8.23
	£	£
General debtors	21,297	54,865
Prepayments	4,232	2,259
	<hr/>	<hr/>
	25,529	57,124
	<hr/>	<hr/>

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

	31.8.24	31.8.23
	£	£
General creditors	19,060	16,004
Other creditors	1,679	1,426
Property input reserve	4,500	4,500
Accrued expenses	45,389	66,598
	<hr/>	<hr/>
	70,628	88,528
	<hr/>	<hr/>

**The Leeds Judean Club For Boys And Girls**

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

**16. MOVEMENT IN FUNDS**

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	<b>339,731</b>	<b>(3,673)</b>	<b>100,000</b>	<b>436,058</b>
<b>Restricted funds</b>				
Restricted fund	-	<b>100,000</b>	<b>(100,000)</b>	-
<b>TOTAL FUNDS</b>	<b>339,731</b>	<b>96,327</b>	<b>-</b>	<b>436,058</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>413,050</b>	<b>(416,723)</b>	<b>(3,673)</b>
<b>Restricted funds</b>			
Restricted fund	<b>100,000</b>	-	<b>100,000</b>
<b>TOTAL FUNDS</b>	<b>513,050</b>	<b>(416,723)</b>	<b>96,327</b>

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
<b>Unrestricted funds</b>				
General fund	324,083	5,299	10,349	339,731
<b>Restricted funds</b>				
Restricted fund	10,349	-	(10,349)	-
<b>TOTAL FUNDS</b>	<b>334,432</b>	<b>5,299</b>	<b>-</b>	<b>339,731</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	366,890	(361,591)	5,299
<b>TOTAL FUNDS</b>	<b>366,890</b>	<b>(361,591)</b>	<b>5,299</b>

**The Leeds Judean Club For Boys And Girls**

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

**16. MOVEMENT IN FUNDS - continued**

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

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	324,083	1,626	110,349	436,058
<b>Restricted funds</b>				
Restricted fund	10,349	100,000	(110,349)	-
<b>TOTAL FUNDS</b>	<u>334,432</u>	<u>101,626</u>	<u>-</u>	<u>436,058</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	779,940	(778,314)	1,626
<b>Restricted funds</b>			
Restricted fund	100,000	-	100,000
<b>TOTAL FUNDS</b>	<u>879,940</u>	<u>(778,314)</u>	<u>101,626</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2024.

**The Leeds Judean Club For Boys And Girls**

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

	31.8.24	31.8.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	308,124	173,998
Grants	123,986	124,192
	<u>432,110</u>	<u>298,190</u>
<b>Other trading activities</b>		
Fundraising events	31,038	34,764
Café net income	42,679	30,142
	<u>73,717</u>	<u>64,906</u>
<b>Investment income</b>		
Deposit account interest	7,223	3,794
	<u>7,223</u>	<u>3,794</u>
<b>Total incoming resources</b>	<b>513,050</b>	<b>366,890</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	58,861	51,583
Social security	4,285	2,990
Pensions	1,146	950
Fundraising expenses	3,235	5,724
	<u>67,527</u>	<u>61,247</u>
<b>Charitable activities</b>		
Wages	233,047	206,334
Social security	17,138	11,960
Pensions	4,586	3,798
Repairs and renewals	4,046	2,694
Security charges	1,244	1
Rates and water	(225)	157
Insurance	1,200	3,478
Light and heat	1,388	14,865
Telephone	1,616	1,891
Postage and stationery	1,588	1,608
Cleaning	11,099	10,679
Sundries	2,008	3,637
Waste and grounds management	5,591	1,790
Activity and meeting expenses	15,875	11,052
Equipment and improvements	7,658	3,837
Caretaker	1,080	2,145
Depreciation of long leasehold	3,614	3,614
Depreciation of property refurbish and renovation	15,922	-
Carried forward	<u>328,475</u>	<u>283,540</u>

This page does not form part of the statutory financial statements

**The Leeds Judean Club For Boys And Girls**

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

	31.8.24 £	31.8.23 £
<b>Charitable activities</b>		
Brought forward	<b>328,475</b>	283,540
Depreciation of plant and machinery	<b>3,759</b>	2,439
Depreciation of fixtures and fittings	<b>1,175</b>	1,294
Depreciation of computer equipment	<b>1,706</b>	1,052
Computer expenses	<b>3,677</b>	802
	<hr/> <b>338,792</b>	<hr/> 289,127
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>4,104</b>	3,560
<b>Other</b>		
Restricted fund expenditure movement	-	2,000
<b>Governance costs</b>		
Accountancy and legal fees	<b>6,300</b>	5,657
	<hr/> <b>416,723</b>	<hr/> 361,591
Total resources expended		
	<hr/> <b>96,327</b>	<hr/> 5,299
<b>Net income</b>	<hr/> <b>96,327</b>	<hr/> 5,299

**The Zone (Leeds)**

England & Wales - Charity number 1125503

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# Accounts

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REGISTERED COMPANY NUMBER: 06629551 (England and Wales)  
REGISTERED CHARITY NUMBER: 1125503

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 August 2023**  
**for**  
**The Leeds Judean Club For Boys And Girls**

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Contents of the Financial Statements  
for the Year Ended 31 August 2023

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The Leeds Judean Club For Boys And Girls

Report of the Trustees  
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06629551 (England and Wales)

**Registered Charity number**

1125503

**Registered office**

The Zone Youth Centre Primley Park Road  
Alwoodley  
Leeds  
West Yorkshire  
LS17 7HR

**Trustees**

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg  
M B Lee (appointed 24.10.22)  
Mrs K T Taylor (appointed 30.11.22)


**Company Secretary**

Ms J R Saipe

**Independent Examiner**

Mr Jack Posner  
Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Approved by order of the board of trustees on ..... 20/12/23 ..... and signed on its behalf by:

  
.....  
M B Lee - Trustee

Independent Examiner's Report to the Trustees of  
The Leeds Judean Club For Boys And Girls

**Independent examiner's report to the trustees of The Leeds Judean Club For Boys And Girls ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Jack Posner

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Date: 16/01/24

The Leeds Judean Club For Boys And Girls

Statement of Financial Activities  
for the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		298,190	-	298,190	204,985
Other trading activities	2	64,906	-	64,906	110,927
Investment income	3	3,794	-	3,794	71
<b>Total</b>		<b>366,890</b>	<b>-</b>	<b>366,890</b>	<b>315,983</b>
<b>EXPENDITURE ON</b>					
Raising funds		61,247	-	61,247	49,023
<b>Charitable activities</b>					
Other Resources Expended		289,127	-	289,127	250,026
Other		11,217	-	11,217	8,453
<b>Total</b>		<b>361,591</b>	<b>-</b>	<b>361,591</b>	<b>307,502</b>
<b>NET INCOME</b>					
Transfers between funds	12	5,299	-	5,299	8,481
		10,349	(10,349)	-	-
<b>Net movement in funds</b>		<b>15,648</b>	<b>(10,349)</b>	<b>5,299</b>	<b>8,481</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		324,083	10,349	334,432	325,951
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>339,731</b>	<b>-</b>	<b>339,731</b>	<b>334,432</b>

The Leeds Judean Club For Boys And Girls

Balance Sheet  
31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	169,577	-	169,577	169,210
<b>CURRENT ASSETS</b>					
Stocks	9	2,201	-	2,201	650
Debtors	10	57,124	-	57,124	32,670
Cash at bank and in hand		199,357	-	199,357	185,873
		<u>258,682</u>	-	<u>258,682</u>	<u>219,193</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(88,528)	-	(88,528)	(53,971)
<b>NET CURRENT ASSETS</b>		<u>170,154</u>	-	<u>170,154</u>	<u>165,222</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>339,731</u>	-	<u>339,731</u>	<u>334,432</u>
<b>NET ASSETS</b>		<u>339,731</u>	-	<u>339,731</u>	<u>334,432</u>
<b>FUNDS</b>	12				
Unrestricted funds				339,731	324,083
Restricted funds				-	10,349
<b>TOTAL FUNDS</b>				<u>339,731</u>	<u>334,432</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The Leeds Judean Club For Boys And Girls

Balance Sheet - continued  
31 August 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/11/23 and were signed on its behalf by:

  
.....  
M B Lee - Trustee

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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

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

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	34,764	73,804
Café net income	30,142	37,123
	<u>64,906</u>	<u>110,927</u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	3,794	71
	<u>3,794</u>	<u>71</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	8,398	7,564
Hire of plant and machinery	2,694	1,494
Other operating leases	1	(819)
	<u>11,093</u>	<u>9,239</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

6. STAFF COSTS

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

	31.8.23	31.8.22
The Zone	<u>16</u>	<u>13</u>

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

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

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	192,985	12,000	204,985
Other trading activities	110,927	-	110,927
Investment income	71	-	71
<b>Total</b>	<u>303,983</u>	<u>12,000</u>	<u>315,983</u>
<b>EXPENDITURE ON</b>			
Raising funds	49,023	-	49,023
<b>Charitable activities</b>			
Other Resources Expended	250,026	-	250,026
Other	8,453	-	8,453
<b>Total</b>	<u>307,502</u>	<u>-</u>	<u>307,502</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,519)	12,000	8,481
Transfers between funds	1,651	(1,651)	-
<b>Net movement in funds</b>	(1,868)	10,349	8,481
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	325,951	-	325,951
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>324,083</u>	<u>10,349</u>	<u>334,432</u>

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2022	180,722	6,348	22,268	10,300	219,638
Additions	-	7,965	70	730	8,765
At 31 August 2023	<u>180,722</u>	<u>14,313</u>	<u>22,338</u>	<u>11,030</u>	<u>228,403</u>
<b>DEPRECIATION</b>					
At 1 September 2022	22,922	5,323	13,709	8,474	50,428
Charge for year	3,614	2,439	1,294	1,051	8,398
At 31 August 2023	<u>26,536</u>	<u>7,762</u>	<u>15,003</u>	<u>9,525</u>	<u>58,826</u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>154,186</u>	<u>6,551</u>	<u>7,335</u>	<u>1,505</u>	<u>169,577</u>
At 31 August 2022	<u>157,800</u>	<u>1,025</u>	<u>8,559</u>	<u>1,826</u>	<u>169,210</u>

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

<b>9. STOCKS</b>		<b>31.8.23</b>	<b>31.8.22</b>
		£	£
Stocks		<u>2,201</u>	<u>650</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.8.23</b>	<b>31.8.22</b>
		£	£
Trade debtors		54,865	30,698
Prepayments		<u>2,259</u>	<u>1,972</u>
		<u>57,124</u>	<u>32,670</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.8.23</b>	<b>31.8.22</b>
		£	£
Trade creditors		16,004	-
Other creditors		1,426	1,039
Property input reserve		4,500	4,500
Accrued expenses		<u>66,598</u>	<u>48,432</u>
		<u>88,528</u>	<u>53,971</u>

<b>12. MOVEMENT IN FUNDS</b>					
	At 1.9.22	Net	Transfers	At	
	£	movement	between	31.8.23	
		in funds	funds	£	
		£	£		
<b>Unrestricted funds</b>					
General fund	324,083	5,299	10,349		339,731
<b>Restricted funds</b>					
Restricted fund	10,349	-	(10,349)		-
<b>TOTAL FUNDS</b>	<u>334,432</u>	<u>5,299</u>	<u>-</u>		<u>339,731</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	366,890	(361,591)	5,299
<b>TOTAL FUNDS</b>	<u>366,890</u>	<u>(361,591)</u>	<u>5,299</u>

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
<b>Unrestricted funds</b>				
General fund	325,951	(3,519)	1,651	324,083
<b>Restricted funds</b>				
Restricted fund	-	12,000	(1,651)	10,349
<b>TOTAL FUNDS</b>	<u>325,951</u>	<u>8,481</u>	<u>-</u>	<u>334,432</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	303,983	(307,502)	(3,519)
<b>Restricted funds</b>			
Restricted fund	12,000	-	12,000
<b>TOTAL FUNDS</b>	<u>315,983</u>	<u>(307,502)</u>	<u>8,481</u>

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

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
<b>Unrestricted funds</b>				
General fund	325,951	1,780	12,000	339,731
<b>Restricted funds</b>				
Restricted fund	-	12,000	(12,000)	-
<b>TOTAL FUNDS</b>	<u>325,951</u>	<u>13,780</u>	<u>-</u>	<u>339,731</u>

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

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	670,873	(669,093)	1,780
<b>Restricted funds</b>			
Restricted fund	12,000	-	12,000
<b>TOTAL FUNDS</b>	<u>682,873</u>	<u>(669,093)</u>	<u>13,780</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

The Leeds Judean Club For Boys And Girls

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

	31.8.23 £	31.8.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	173,998	99,783
Grants	124,192	105,202
	<u>298,190</u>	<u>204,985</u>
<b>Other trading activities</b>		
Fundraising events	34,764	73,804
Café net income	30,142	37,123
	<u>64,906</u>	<u>110,927</u>
<b>Investment income</b>		
Deposit account interest	3,794	71
	<u>366,890</u>	<u>315,983</u>
<b>Total incoming resources</b>		
	<u>366,890</u>	<u>315,983</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	51,583	44,507
Social security	2,990	2,782
Pensions	950	900
Fundraising expenses	5,724	834
	<u>61,247</u>	<u>49,023</u>
<b>Charitable activities</b>		
Wages	206,334	178,029
Social security	11,960	11,127
Pensions	3,798	3,604
Repairs and renewals	2,694	1,494
Security charges	1	(819)
Rates and water	157	630
Insurance	3,478	3,098
Light and heat	14,865	7,413
Telephone	1,891	2,075
Postage and stationery	1,608	1,628
Cleaning	10,679	9,819
Sundries	3,637	1,952
Waste and grounds management	1,790	2,153
Depreciation of long leasehold	3,614	3,614
Depreciation of plant and machinery	2,439	369
Depreciation of fixtures and fittings	1,294	1,510
Depreciation of computer equipment	1,052	2,069
Activity and meeting expenses	11,052	12,788
Equipment and improvements	3,837	4,900
Carried forward	<u>286,180</u>	<u>247,453</u>

This page does not form part of the statutory financial statements

The Leeds Judean Club For Boys And Girls

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

	31.8.23	31.8.22
	£	£
<b>Charitable activities</b>		
Brought forward	286,180	247,453
Caretaker	2,145	1,996
Computer expenses	802	577
	<u>289,127</u>	<u>250,026</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	3,560	3,091
Bank interest	-	5
	<u>3,560</u>	<u>3,096</u>
<b>Other</b>		
Restricted fund expenditure movement	2,000	-
<b>Governance costs</b>		
Accountancy and legal fees	5,657	5,357
	<u>361,591</u>	<u>307,502</u>
Total resources expended		
	<u>5,299</u>	<u>8,481</u>
<b>Net income</b>		

**The Zone (Leeds)**

England & Wales - Charity number 1125503

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# Accounts

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**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 August 2022**  
**for**  
**The Leeds Judean Club For Boys And Girls**

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

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

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**The Leeds Judean Club For Boys And Girls**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06629551 (England and Wales)

**Registered Charity number**

1125503

**Registered office**

The Zone Youth Centre Primley Park Road  
Alwoodley  
Leeds  
West Yorkshire  
LS17 7HR

**Trustees**

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg  
M B Lee (appointed 24.10.22)  
Mrs K T Taylor (appointed 19.1.23)

**Company Secretary**

Ms J R Salpe

**Independent Examiner**

Mr Jack Posner  
Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Approved by order of the board of trustees on ..... 20/05/23 ..... and signed on its behalf by:

.....  
Trustee

MR P N SHAFAR (NAME)

Independent Examiner's Report to the Trustees of  
The Leeds Judean Club For Boys And Girls

**Independent examiner's report to the trustees of The Leeds Judean Club For Boys And Girls ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Jack Posner

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

Date: 22/05/23

The Leeds Judean Club For Boys And Girls

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

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		192,985	12,000	204,985	269,198
Other trading activities	2	110,927	-	110,927	17,461
Investment income	3	71	-	71	15
<b>Total</b>		<b>303,983</b>	<b>12,000</b>	<b>315,983</b>	<b>286,674</b>
<b>EXPENDITURE ON</b>					
Raising funds		241,783	-	241,783	208,599
<b>Charitable activities</b>					
Other Resources Expended		57,266	-	57,266	52,826
Other		8,453	-	8,453	7,141
<b>Total</b>		<b>307,502</b>	<b>-</b>	<b>307,502</b>	<b>268,566</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(3,519) 1,651	12,000 (1,651)	8,481 -	18,108 -
<b>Net movement in funds</b>		<b>(1,868)</b>	<b>10,349</b>	<b>8,481</b>	<b>18,108</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		325,951	-	325,951	307,843
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>324,083</b>	<b>10,349</b>	<b>334,432</b>	<b>325,951</b>

**The Leeds Judean Club For Boys And Girls**

**Balance Sheet**  
**31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	169,210	-	169,210	173,669
<b>CURRENT ASSETS</b>					
Stocks	8	650	-	650	650
Debtors	9	32,670	-	32,670	13,757
Cash at bank and in hand		175,524	10,349	185,873	180,003
		<u>208,844</u>	<u>10,349</u>	<u>219,193</u>	<u>194,410</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(53,971)	-	(53,971)	(42,128)
		<u>154,873</u>	<u>10,349</u>	<u>165,222</u>	<u>152,282</u>
<b>NET CURRENT ASSETS</b>					
		<u>154,873</u>	<u>10,349</u>	<u>165,222</u>	<u>152,282</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>324,083</u>	<u>10,349</u>	<u>334,432</u>	<u>325,951</u>
<b>NET ASSETS</b>					
		<u>324,083</u>	<u>10,349</u>	<u>334,432</u>	<u>325,951</u>
<b>FUNDS</b>					
	11				
Unrestricted funds				324,083	325,951
Restricted funds				10,349	-
				<u>334,432</u>	<u>325,951</u>
<b>TOTAL FUNDS</b>					
				<u>334,432</u>	<u>325,951</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

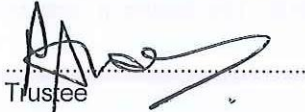
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The Leeds Judean Club For Boys And Girls

Balance Sheet - continued  
31 August 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....10.05.2023..... and were signed on its behalf by:

  
Trustee

MR P N SHAFAR (NAME)

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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

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

**2. OTHER TRADING ACTIVITIES**

	<b>31.8.22</b>	31.8.21
	£	£
Fundraising events	<b>73,804</b>	8,368
Café net income	<b>37,123</b>	9,093
	<u><b>110,927</b></u>	<u>17,461</u>

**3. INVESTMENT INCOME**

	<b>31.8.22</b>	31.8.21
	£	£
Deposit account interest	<b>71</b>	15
	<u><b>71</b></u>	<u>15</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.8.22</b>	31.8.21
	£	£
Depreciation - owned assets	<b>7,564</b>	7,928
Hire of plant and machinery	<b>1,494</b>	2,686
Other operating leases	<b>(819)</b>	(458)
	<u><b>(1,069)</b></u>	<u>(2,890)</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

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

	<b>31.8.22</b>	31.8.21
The Zone	<b>13</b>	15
	<u><b>13</b></u>	<u>15</u>

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

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

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	269,198	-	269,198
Other trading activities	17,461	-	17,461
Investment income	15	-	15
<b>Total</b>	<u>286,674</u>	<u>-</u>	<u>286,674</u>
<b>EXPENDITURE ON</b>			
Raising funds	208,599	-	208,599
<b>Charitable activities</b>			
Other Resources Expended	52,826	-	52,826
Other	7,141	-	7,141
<b>Total</b>	<u>268,566</u>	<u>-</u>	<u>268,566</u>
<b>NET INCOME</b>	18,108	-	18,108
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	307,843	-	307,843
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>325,951</u>	<u>-</u>	<u>325,951</u>

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2021	180,722	5,433	21,729	8,649	216,533
Additions	-	915	539	1,651	3,105
At 31 August 2022	<u>180,722</u>	<u>6,348</u>	<u>22,268</u>	<u>10,300</u>	<u>219,638</u>
<b>DEPRECIATION</b>					
At 1 September 2021	19,307	4,954	12,198	6,405	42,864
Charge for year	3,615	369	1,511	2,069	7,564
At 31 August 2022	<u>22,922</u>	<u>5,323</u>	<u>13,709</u>	<u>8,474</u>	<u>50,428</u>
<b>NET BOOK VALUE</b>					
At 31 August 2022	<u>157,800</u>	<u>1,025</u>	<u>8,559</u>	<u>1,826</u>	<u>169,210</u>
At 31 August 2021	<u>161,415</u>	<u>479</u>	<u>9,531</u>	<u>2,244</u>	<u>173,669</u>

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

9. STOCKS

	31.8.22	31.8.21
	£	£
Stocks	<u>650</u>	<u>650</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	30,698	12,220
Prepayments	1,972	1,537
	<u>32,670</u>	<u>13,757</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	-	412
Social security and other taxes	-	4,096
Other creditors	1,039	-
Property input reserve	4,500	4,500
Accrued expenses	48,432	33,120
	<u>53,971</u>	<u>42,128</u>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	Transfers between funds	At 31.8.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	325,951	(3,519)	1,651	324,083
<b>Restricted funds</b>				
Restricted fund	-	12,000	(1,651)	10,349
<b>TOTAL FUNDS</b>	<u>325,951</u>	<u>8,481</u>	<u>-</u>	<u>334,432</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	303,983	(307,502)	(3,519)
<b>Restricted funds</b>			
Restricted fund	12,000	-	12,000
<b>TOTAL FUNDS</b>	<u>315,983</u>	<u>(307,502)</u>	<u>8,481</u>

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

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	307,843	18,108	325,951
<b>TOTAL FUNDS</b>	<u>307,843</u>	<u>18,108</u>	<u>325,951</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	286,674	(268,566)	18,108
<b>TOTAL FUNDS</b>	<u>286,674</u>	<u>(268,566)</u>	<u>18,108</u>

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

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
<b>Unrestricted funds</b>				
General fund	307,843	14,589	1,651	324,083
<b>Restricted funds</b>				
Restricted fund	-	12,000	(1,651)	10,349
<b>TOTAL FUNDS</b>	<u>307,843</u>	<u>26,589</u>	<u>-</u>	<u>334,432</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	590,657	(576,068)	14,589
<b>Restricted funds</b>			
Restricted fund	12,000	-	12,000
<b>TOTAL FUNDS</b>	<u>602,657</u>	<u>(576,068)</u>	<u>26,589</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

### CONSTRUCTION OF THE UNIVERSITY

The University has a long and distinguished history of providing a high quality education to its students. The University's commitment to excellence is reflected in its academic programs, its research efforts, and its commitment to service to the community.

**The Zone (Leeds)**

England & Wales - Charity number 1125503

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# Accounts

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Report of the Directors and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
The Leeds Judean Club For Boys And Girls

The Leeds Judean Club For Boys And Girls

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

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The Leeds Judean Club For Boys And Girls

Company Information  
for the Year Ended 31 August 2021

**DIRECTORS:**

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg

**SECRETARY:**

Ms J R Saipe

**REGISTERED OFFICE:**

The Zone Youth Centre Primley Park Road  
Alwoodley  
Leeds  
West Yorkshire  
LS17 7HR

**REGISTERED NUMBER:**

06629551 (England and Wales)

**ACCOUNTANTS:**

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

The Leeds Judean Club For Boys And Girls

Report of the Directors  
for the Year Ended 31 August 2021

The directors present their report with the financial statements of the company for the year ended 31 August 2021.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 September 2020 to the date of this report.

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

P N Shafar - Director

25 May 2022

The Leeds Judean Club For Boys And Girls

Statement of Income and Retained Earnings  
for the Year Ended 31 August 2021

	Notes	31.8.21 £	31.8.20 £
<b>INCOME RECEIPTS</b>		<b>286,676</b>	230,013
Cost of sales		<u>220,135</u>	<u>185,027</u>
<b>GROSS SURPLUS</b>		<b>66,541</b>	44,986
Administrative expenses		<u>48,433</u>	<u>48,273</u>
<b>OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION</b>		<b>18,108</b>	(3,287)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<b>18,108</b>	(3,287)
Retained earnings at beginning of year		<u>307,843</u>	<u>311,130</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>		<u><b>325,951</b></u>	<u><b>307,843</b></u>

**The Leeds Judean Club For Boys And Girls (Registered number: 06629551)**

**Balance Sheet**  
**31 August 2021**

	Notes	31.8.21 £	£	31.8.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		<b>173,669</b>		178,336
<b>CURRENT ASSETS</b>					
Stocks		<b>650</b>		650	
Debtors	6	<b>13,757</b>		14,461	
Cash at bank and in hand		<b>180,003</b>		132,547	
		<b>194,410</b>		147,658	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>42,128</b>		18,151	
<b>NET CURRENT ASSETS</b>			<b>152,282</b>		129,507
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>325,951</b>		307,843
<b>RESERVES</b>					
Income and expenditure account			<b>325,951</b>		307,843
			<b>325,951</b>		307,843

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 25 May 2022 and were signed on its behalf by:

P N Shafar - Director

## The Leeds Judean Club For Boys And Girls

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

#### 1. STATUTORY INFORMATION

The Leeds Judean Club For Boys And Girls is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### 2. ACCOUNTING POLICIES

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

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Turnover**

Income Receipts is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost and 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

#### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 15 (2020 - 8).

#### 4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2020 - operating deficit) is stated after charging:

	<b>31.8.21</b>	31.8.20
	£	£
Depreciation - owned assets	<b>7,928</b>	8,265
	<u>          </u>	<u>          </u>

The Leeds Judean Club For Boys And Girls

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

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 September 2020	180,722	32,550	213,272
Additions	-	3,261	3,261
	<hr/>	<hr/>	<hr/>
At 31 August 2021	180,722	35,811	216,533
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2020	15,693	19,243	34,936
Charge for year	3,614	4,314	7,928
	<hr/>	<hr/>	<hr/>
At 31 August 2021	19,307	23,557	42,864
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>161,415</u>	<u>12,254</u>	<u>173,669</u>
At 31 August 2020	<u>165,029</u>	<u>13,307</u>	<u>178,336</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	12,220	12,911
Other debtors	1,537	1,550
	<hr/>	<hr/>
	<u>13,757</u>	<u>14,461</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	410	1,664
Taxation and social security	4,096	3,272
Other creditors	37,622	13,215
	<hr/>	<hr/>
	<u>42,128</u>	<u>18,151</u>

## **Independent examiner's report to the trustees of The Leeds Judean Club for Boys and Girls ('The Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

I 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

Signed:  .....

Date 25/10/2021 .....

**Leon & Company Chartered Accountants**  
**100 High Ash Drive**  
**Leeds LS17 8RE**

The Leeds Judean Club For Boys And Girls

Detailed Income and Expenditure Account  
for the Year Ended 31 August 2021

	31.8.21		31.8.20	
	£	£	£	£
<b>Income Receipts</b>				
UJIA	8,100		15,700	
Café income (Net)	9,093		16,866	
Activity Income & Entrance Fee	8,368		12,965	
Donations & Grants	188,488		148,575	
Bank Interest received	15		163	
Covid Grants	72,612		35,744	
	<hr/>	286,676	<hr/>	230,013
<b>Cost of sales</b>				
Wages	194,654		164,906	
Social security	10,482		9,133	
Pensions	3,463		3,288	
Equipment & Improvement	2,132		2,263	
Activity & Meeting Expenses	9,404		5,437	
	<hr/>	220,135	<hr/>	185,027
<b>GROSS SURPLUS</b>		66,541		44,986
<b>Expenditure</b>				
Waste & grounds management	4,803		953	
Rates and water	(658)		924	
Insurance	3,434		1,479	
Light and heat	5,433		5,459	
Cleaning	7,152		9,584	
Security charges	(458)		223	
Caretaker	2,600		1,900	
Computer consumables	320		629	
Telephone	2,536		952	
Post and stationery	642		674	
Repairs and renewals	2,686		9,078	
Sundry expenses	3,162		1,103	
Training	1,713		855	
Accountancy	5,140		4,240	
	<hr/>	38,505	<hr/>	38,053
		28,036		6,933
<b>Finance costs</b>				
Bank and credit card charges		2,001		1,955
		26,035		4,978
<b>Depreciation</b>				
Long leasehold	3,614		3,614	
Plant and machinery	1,299		1,241	
Fixtures and fittings	1,682		1,979	
Computer equipment	1,332		1,431	
	<hr/>	7,927	<hr/>	8,265
<b>NET SURPLUS/(DEFICIT)</b>		<hr/> <b>18,108</b> <hr/>		<hr/> <b>(3,287)</b> <hr/>

**The Zone (Leeds)**

England & Wales - Charity number 1125503

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# Accounts

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Report of the Directors and  
Unaudited Financial Statements for the Year Ended 31 August 2020  
for  
The Leeds Judean Club For Boys And Girls

The Leeds Judean Club For Boys And Girls

Contents of the Financial Statements  
for the Year Ended 31 August 2020

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The Leeds Judean Club For Boys And Girls

Company Information  
for the Year Ended 31 August 2020

**DIRECTORS:**

S M Cundle  
I H Delroy  
P N Shafar  
J R Goldberg

**SECRETARY:**

Ms J R Saipe

**REGISTERED OFFICE:**

The Zone Youth Centre Primley Park Road  
Alwoodley  
Leeds  
West Yorkshire  
LS17 7HR

**REGISTERED NUMBER:**

06629551 (England and Wales)

**ACCOUNTANTS:**

Leon & Company  
Chartered Accountants  
100 High Ash Drive  
Alwoodley  
Leeds  
West Yorkshire  
LS17 8RE

The Leeds Judean Club For Boys And Girls

Report of the Directors  
for the Year Ended 31 August 2020

The directors present their report with the financial statements of the company for the year ended 31 August 2020.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 September 2019 to the date of this report.


S M Cundle  
I H Delroy  
J R Goldberg

Other changes in directors holding office are as follows:

D M Lee - resigned 12 November 2019  
P N Shafar - appointed 24 February 2020

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

  
.....  
P N Shafar - Director

Date: 19/04/21  
.....

The Leeds Judean Club For Boys And Girls

Statement of Income and Retained Earnings  
for the Year Ended 31 August 2020

	Notes	31.8.20 £	31.8.19 £
<b>INCOME RECEIPTS</b>		<b>230,013</b>	<b>250,847</b>
Cost of sales		<u>185,027</u>	<u>211,257</u>
<b>GROSS SURPLUS</b>		<b>44,986</b>	<b>39,590</b>
Administrative expenses		<u>48,273</u>	<u>50,127</u>
<b>OPERATING DEFICIT and DEFICIT BEFORE TAXATION</b>		<b>(3,287)</b>	<b>(10,537)</b>
Tax on deficit		<u>-</u>	<u>-</u>
<b>DEFICIT FOR THE FINANCIAL YEAR</b>		<b>(3,287)</b>	<b>(10,537)</b>
Retained earnings at beginning of year		<u>311,130</u>	<u>321,667</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>		<b><u>307,843</u></b>	<b><u>311,130</u></b>

The notes form part of these financial statements

**The Leeds Judean Club For Boys And Girls (Registered number: 06629551)**

**Balance Sheet**  
**31 August 2020**

	Notes	31.8.20		31.8.19	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		178,336		186,501
<b>CURRENT ASSETS</b>					
Stocks		650		650	
Debtors	6	14,461		14,021	
Cash at bank and in hand		132,547		131,915	
		<u>147,658</u>		<u>146,586</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	18,151		21,957	
<b>NET CURRENT ASSETS</b>			<u>129,507</u>		<u>124,629</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>307,843</u>		<u>311,130</u>
<b>RESERVES</b>					
Income and expenditure account			<u>307,843</u>		<u>311,130</u>
			<u>307,843</u>		<u>311,130</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on ..... and were signed on its behalf by:

  
.....  
P N Shafar - Director

The Leeds Judean Club For Boys And Girls

Notes to the Financial Statements  
for the Year Ended 31 August 2020

1. **STATUTORY INFORMATION**

The Leeds Judean Club For Boys And Girls is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Income Receipts is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings - 2% on cost

Plant and machinery etc - 25% on cost and 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2019 - 11).

4. **OPERATING DEFICIT**

The operating deficit is stated after charging:

	31.8.20	31.8.19
	£	£
Depreciation - owned assets	<u>8,265</u>	<u>8,622</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**5. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 September 2019	180,722	32,450	213,172
Additions	-	100	100
	<hr/>	<hr/>	<hr/>
At 31 August 2020	180,722	32,550	213,272
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2019	12,078	14,593	26,671
Charge for year	3,615	4,650	8,265
	<hr/>	<hr/>	<hr/>
At 31 August 2020	15,693	19,243	34,936
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2020	165,029	13,307	178,336
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2019	168,644	17,857	186,501
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	31.8.20	31.8.19
	£	£
Trade debtors	12,911	12,735
Other debtors	1,550	1,286
	<hr/>	<hr/>
	14,461	14,021
	<hr/> <hr/>	<hr/> <hr/>

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

	31.8.20	31.8.19
	£	£
Bank loans and overdrafts	-	603
Trade creditors	1,664	4,426
Taxation and social security	3,272	3,554
Other creditors	13,215	13,374
	<hr/>	<hr/>
	18,151	21,957
	<hr/> <hr/>	<hr/> <hr/>

## **Independent examiner's report to the trustees of The Leeds Judean Club for Boys and Girls ('The Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

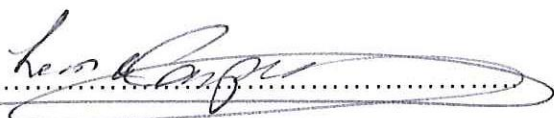
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

Signed: .....



Date .....

16/04/2021

**Leon & Company Chartered Accountants**  
100 High Ash Drive  
Leeds LS17 8RE

**The Leeds Judean Club For Boys And Girls**

**Detailed Income and Expenditure Account  
for the Year Ended 31 August 2020**

	31.8.20		31.8.19	
	£	£	£	£
<b>Income Receipts</b>				
UJIA	15,700		13,500	
Café income (Net)	16,866		29,536	
Activity Income & Entrance Fee	12,965		15,468	
Donations & Grants	148,575		192,126	
Bank Interest received	163		217	
Covid Grants	35,744		-	
	<hr/>	230,013	<hr/>	250,847
<b>Cost of sales</b>				
Wages	164,906		187,287	
Social security	9,133		-	
Pensions	3,288		2,585	
Equipment & Improvement	2,263		3,508	
Activity & Meeting Expenses	5,437		17,877	
	<hr/>	185,027	<hr/>	211,257
<b>GROSS SURPLUS</b>		44,986		39,590
<b>Expenditure</b>				
Waste & grounds management	953		677	
Rates and water	924		3,368	
Insurance	1,479		1,554	
Light and heat	5,459		6,468	
Cleaning	9,584		12,215	
Security charges	223		428	
Caretaker	1,900		2,160	
Computer consumables	629		345	
Telephone	952		1,682	
Post and stationery	674		961	
Advertising	-		120	
Travel and subsistence	-		77	
Repairs and renewals	9,078		2,508	
Sundry expenses	1,103		1,930	
Training	855		1,191	
Accountancy	4,240		3,180	
Other professional fees	-		13	
	<hr/>	38,053	<hr/>	38,877
		6,933		713
<b>Finance costs</b>				
Bank and credit card charges		1,955		2,628
Carried forward		4,978		(1,915)

The Leeds Judean Club For Boys And Girls

Detailed Income and Expenditure Account  
for the Year Ended 31 August 2020

	31.8.20		31.8.19	
	£	£	£	£
Brought forward		4,978		(1,915)
<b>Depreciation</b>				
Long leasehold	3,614		3,614	
Plant and machinery	1,241		1,274	
Fixtures and fittings	1,979		2,328	
Computer equipment	1,431		1,406	
	<u>          </u>	8,265	<u>          </u>	8,622
<b>NET DEFICIT</b>		<u><u>(3,287)</u></u>		<u><u>(10,537)</u></u>