

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

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

Balance Sheet
31 August 2021

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

	31.8.21	31.8.20
	£	£
Depreciation - owned assets	7,928	8,265

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

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
	13,757	14,461

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
	42,128	18,151

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	
	£	£	£	£
Income Receipts				
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	
		286,676		230,013
Cost of sales				
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	
		220,135		185,027
GROSS SURPLUS		66,541		44,986
Expenditure				
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	
		38,505		38,053
		28,036		6,933
Finance costs				
Bank and credit card charges		2,001		1,955
		26,035		4,978
Depreciation				
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	
		7,927		8,265
NET SURPLUS/(DEFICIT)		18,108		(3,287)