

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

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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 on20/05/23..... 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 £
INCOME AND ENDOWMENTS FROM					
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
Total		303,983	12,000	315,983	286,674
EXPENDITURE ON					
Raising funds		241,783	-	241,783	208,599
Charitable activities					
Other Resources Expended		57,266	-	57,266	52,826
Other		8,453	-	8,453	7,141
Total		307,502	-	307,502	268,566
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(3,519) 1,651	12,000 (1,651)	8,481 -	18,108 -
Net movement in funds		(1,868)	10,349	8,481	18,108
RECONCILIATION OF FUNDS					
Total funds brought forward		325,951	-	325,951	307,843
TOTAL FUNDS CARRIED FORWARD		324,083	10,349	334,432	325,951

The notes form part of these financial statements

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 £
FIXED ASSETS					
Tangible assets	7	169,210	-	169,210	173,669
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	10	(53,971)	-	(53,971)	(42,128)
NET CURRENT ASSETS		<u>154,873</u>	<u>10,349</u>	<u>165,222</u>	<u>152,282</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>324,083</u>	<u>10,349</u>	<u>334,432</u>	<u>325,951</u>
NET ASSETS		<u>324,083</u>	<u>10,349</u>	<u>334,432</u>	<u>325,951</u>
FUNDS	11				
Unrestricted funds				324,083	325,951
Restricted funds				10,349	-
TOTAL FUNDS				<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

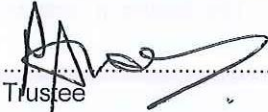
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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 on20.05.2023..... 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

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

3. INVESTMENT INCOME

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

4. NET INCOME/(EXPENDITURE)

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

	31.8.22	31.8.21
	£	£
Depreciation - owned assets	7,564	7,928
Hire of plant and machinery	1,494	2,686
Other operating leases	(819)	(458)
	<u>8,239</u>	<u>10,156</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:

	31.8.22	31.8.21
	13	15
The Zone	<u>13</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	269,198	-	269,198
Other trading activities	17,461	-	17,461
Investment income	15	-	15
Total	286,674	-	286,674
EXPENDITURE ON			
Raising funds	208,599	-	208,599
Charitable activities			
Other Resources Expended	52,826	-	52,826
Other	7,141	-	7,141
Total	268,566	-	268,566
NET INCOME	18,108	-	18,108
RECONCILIATION OF FUNDS			
Total funds brought forward	307,843	-	307,843
TOTAL FUNDS CARRIED FORWARD	325,951	-	325,951

8. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
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	180,722	6,348	22,268	10,300	219,638
DEPRECIATION					
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	22,922	5,323	13,709	8,474	50,428
NET BOOK VALUE					
At 31 August 2022	157,800	1,025	8,559	1,826	169,210
At 31 August 2021	161,415	479	9,531	2,244	173,669

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

9. STOCKS

	31.8.22	31.8.21
	£	£
Stocks	650	650

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
	£	£	£	£
Unrestricted funds				
General fund	325,951	(3,519)	1,651	324,083
Restricted funds				
Restricted fund	-	12,000	(1,651)	10,349
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	303,983	(307,502)	(3,519)
Restricted funds			
Restricted fund	12,000	-	12,000
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	307,843	18,108	325,951
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	286,674	(268,566)	18,108
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	307,843	14,589	1,651	324,083
Restricted funds				
Restricted fund	-	12,000	(1,651)	10,349
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	590,657	(576,068)	14,589
Restricted funds			
Restricted fund	12,000	-	12,000
TOTAL FUNDS	<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.

