

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 £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| 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 |
| Total | | 366,890 | - | 366,890 | 315,983 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 61,247 | - | 61,247 | 49,023 |
| Charitable activities | | | | | |
| Other Resources Expended | | 289,127 | - | 289,127 | 250,026 |
| Other | | 11,217 | - | 11,217 | 8,453 |
| Total | | 361,591 | - | 361,591 | 307,502 |
| NET INCOME | | 5,299 | - | 5,299 | 8,481 |
| Transfers between funds | 12 | 10,349 | (10,349) | - | - |
| Net movement in funds | | 15,648 | (10,349) | 5,299 | 8,481 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 324,083 | 10,349 | 334,432 | 325,951 |
| TOTAL FUNDS CARRIED FORWARD | | 339,731 | - | 339,731 | 334,432 |

The notes form part of these financial statements

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 £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 169,577 | - | 169,577 | 169,210 |
| CURRENT ASSETS | | | | | |
| 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>-</u> | <u>258,682</u> | <u>219,193</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (88,528) | - | (88,528) | (53,971) |
| NET CURRENT ASSETS | | <u>170,154</u> | <u>-</u> | <u>170,154</u> | <u>165,222</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>339,731</u> | <u>-</u> | <u>339,731</u> | <u>334,432</u> |
| NET ASSETS | | <u>339,731</u> | <u>-</u> | <u>339,731</u> | <u>334,432</u> |
| FUNDS | 12 | | | | |
| Unrestricted funds | | | | 339,731 | 324,083 |
| Restricted funds | | | | - | 10,349 |
| TOTAL FUNDS | | | | <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

- 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.

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 20/12/23 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 | <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 | <u>1</u> | <u>(819)</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 |
|----------|-----------|-----------|
| | 16 | 13 |
| 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 £ |
|--|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 192,985 | 12,000 | 204,985 |
| Other trading activities | 110,927 | - | 110,927 |
| Investment income | 71 | - | 71 |
| Total | <u>303,983</u> | <u>12,000</u> | <u>315,983</u> |
| EXPENDITURE ON | | | |
| Raising funds | 49,023 | - | 49,023 |
| Charitable activities | | | |
| Other Resources Expended | 250,026 | - | 250,026 |
| Other | 8,453 | - | 8,453 |
| Total | <u>307,502</u> | <u>-</u> | <u>307,502</u> |
| NET INCOME/(EXPENDITURE) | (3,519) | 12,000 | 8,481 |
| Transfers between funds | 1,651 | (1,651) | - |
| Net movement in funds | <u>(1,868)</u> | <u>10,349</u> | <u>8,481</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 325,951 | - | 325,951 |
| TOTAL FUNDS CARRIED FORWARD | <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 £ |
|---------------------------|------------------------|----------------|----------------------------------|----------------------------|----------------|
| COST | | | | | |
| 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> |
| DEPRECIATION | | | | | |
| 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> |
| NET BOOK VALUE | | | | | |
| 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

| | | | | |
|---|-----------------------|-----------------------|-------------------------|-----------------------|
| 9. STOCKS | | | | |
| | | 31.8.23 | 31.8.22 | |
| | | £ | £ | |
| Stocks | | <u>2,201</u> | <u>650</u> | |
| 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | |
| | | 31.8.23 | 31.8.22 | |
| | | £ | £ | |
| Trade debtors | | 54,865 | 30,698 | |
| Prepayments | | 2,259 | 1,972 | |
| | | <u>57,124</u> | <u>32,670</u> | |
| 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | |
| | | 31.8.23 | 31.8.22 | |
| | | £ | £ | |
| Trade creditors | | 16,004 | - | |
| Other creditors | | 1,426 | 1,039 | |
| Property input reserve | | 4,500 | 4,500 | |
| Accrued expenses | | 66,598 | 48,432 | |
| | | <u>88,528</u> | <u>53,971</u> | |
| 12. MOVEMENT IN FUNDS | | | | |
| | At 1.9.22 | Net movement in funds | Transfers between funds | At 31.8.23 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 324,083 | 5,299 | 10,349 | 339,731 |
| Restricted funds | | | | |
| Restricted fund | 10,349 | - | (10,349) | - |
| TOTAL FUNDS | <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 | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 366,890 | (361,591) | 5,299 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| 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> |

Comparative 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> |

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 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 325,951 | 1,780 | 12,000 | 339,731 |
| Restricted funds | | | | |
| Restricted fund | - | 12,000 | (12,000) | - |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 670,873 | (669,093) | 1,780 |
| Restricted funds | | | |
| Restricted fund | 12,000 | - | 12,000 |
| TOTAL FUNDS | <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 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 173,998 | 99,783 |
| Grants | 124,192 | 105,202 |
| | <u>298,190</u> | <u>204,985</u> |
| Other trading activities | | |
| Fundraising events | 34,764 | 73,804 |
| Café net income | 30,142 | 37,123 |
| | <u>64,906</u> | <u>110,927</u> |
| Investment income | | |
| Deposit account interest | 3,794 | 71 |
| | <u>366,890</u> | <u>315,983</u> |
| Total incoming resources | | |
| | | |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| 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> |
| Charitable activities | | |
| 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> |

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