

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

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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 15th 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

		Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	332,110	100,000	432,110	298,190
Other trading activities	3	73,717	-	73,717	64,906
Investment income	4	7,223	-	7,223	3,794
Total		413,050	100,000	513,050	366,890
 EXPENDITURE ON					
Raising funds	5	67,527	-	67,527	61,247
Charitable activities	6				
Other Resources Expended		345,092	-	345,092	289,127
Other		4,104	-	4,104	11,217
Total		416,723	-	416,723	361,591
 NET INCOME/(EXPENDITURE)		(3,673)	100,000	96,327	5,299
Transfers between funds	16	100,000	(100,000)	-	-
Net movement in funds		96,327	-	96,327	5,299
 RECONCILIATION OF FUNDS					
Total funds brought forward		339,731	-	339,731	334,432
 TOTAL FUNDS CARRIED FORWARD		436,058	-	436,058	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 £
FIXED ASSETS					
Tangible assets	8	259,172	-	259,172	169,577
CURRENT ASSETS					
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>-</u>	<u>247,514</u>	<u>258,682</u>
CREDITORS					
Amounts falling due within one year	11	(70,628)	-	(70,628)	(88,528)
NET CURRENT ASSETS		<u>176,886</u>	<u>-</u>	<u>176,886</u>	<u>170,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>436,058</u>	<u>-</u>	<u>436,058</u>	<u>339,731</u>
NET ASSETS		<u>436,058</u>	<u>-</u>	<u>436,058</u>	<u>339,731</u>
FUNDS	12				
Unrestricted funds				436,058	339,731
TOTAL FUNDS				<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

- 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 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 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
Change in cash and cash equivalents in the reporting period		<u>16,906</u>	<u>13,484</u>
Cash and cash equivalents at the beginning of the reporting period		<u>199,357</u>	<u>185,873</u>
Cash and cash equivalents at the end of the reporting period		<u><u>216,263</u></u>	<u><u>199,357</u></u>

The notes form part of these financial statements

**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 £
Net income for the reporting period (as per the Statement of Financial Activities)	96,327	5,299
Adjustments for:		
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
Net cash provided by operations	125,454	18,455

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

2. DONATIONS AND LEGACIES

	31.8.24	31.8.23
	£	£
Donations	308,124	173,998
Grants	123,986	124,192
	<u>432,110</u>	<u>298,190</u>

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

	31.8.24	31.8.23
	£	£
Other grants	<u>123,986</u>	<u>124,192</u>

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	31,038	34,764
Café net income	42,679	30,142
	<u>73,717</u>	<u>64,906</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>7,223</u>	<u>3,794</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.24	31.8.23
	£	£
Staff costs	64,292	55,523
Fundraising expenses	3,235	5,724
	<u>67,527</u>	<u>61,247</u>

**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	<u>1,244</u>	<u>1</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	<u>5,732</u>	<u>4,748</u>
	<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
The Zone	<u>16</u>	<u>16</u>

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

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

12. TANGIBLE FIXED ASSETS

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

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

12. TANGIBLE FIXED ASSETS - continued

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

13. STOCKS

	31.8.24	31.8.23
	£	£
Stocks	5,722	2,201

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
	25,529	57,124

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
	70,628	88,528

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 £
Unrestricted funds				
General fund	339,731	(3,673)	100,000	436,058
Restricted funds				
Restricted fund	-	100,000	(100,000)	-
TOTAL FUNDS	<u>339,731</u>	<u>96,327</u>	<u>-</u>	<u>436,058</u>

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

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

Comparatives for 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>

Comparative 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 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 £
Unrestricted funds				
General fund	324,083	1,626	110,349	436,058
Restricted funds				
Restricted fund	10,349	100,000	(110,349)	-
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	779,940	(778,314)	1,626
Restricted funds			
Restricted fund	100,000	-	100,000
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	308,124	173,998
Grants	123,986	124,192
	<hr/>	<hr/>
	432,110	298,190
Other trading activities		
Fundraising events	31,038	34,764
Café net income	42,679	30,142
	<hr/>	<hr/>
	73,717	64,906
Investment income		
Deposit account interest	7,223	3,794
	<hr/>	<hr/>
Total incoming resources	513,050	366,890
EXPENDITURE		
Raising donations and legacies		
Wages	58,861	51,583
Social security	4,285	2,990
Pensions	1,146	950
Fundraising expenses	3,235	5,724
	<hr/>	<hr/>
	67,527	61,247
Charitable activities		
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	328,475	283,540

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