

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 £
INCOME AND ENDOWMENTS FROM					
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
Total		470,601	-	470,601	513,051
EXPENDITURE ON					
Raising funds	5	74,807	-	74,807	67,527
Charitable activities					
Other Resources Expended	6	373,360	-	373,360	345,093
Other		12,285	-	12,285	4,104
Total		460,452	-	460,452	416,724
NET INCOME		10,149	-	10,149	96,327
RECONCILIATION OF FUNDS					
Total funds brought forward		436,058	-	436,058	339,731
TOTAL FUNDS CARRIED FORWARD		446,207	-	446,207	436,058

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 £
FIXED ASSETS					
Tangible assets	12	239,881	-	239,881	259,172
CURRENT ASSETS					
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>-</u>	<u>262,415</u>	<u>247,514</u>
CREDITORS					
Amounts falling due within one year	15	(56,089)	-	(56,089)	(70,628)
NET CURRENT ASSETS		<u>206,326</u>	<u>-</u>	<u>206,326</u>	<u>176,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>446,207</u>	<u>-</u>	<u>446,207</u>	<u>436,058</u>
NET ASSETS		<u>446,207</u>	<u>-</u>	<u>446,207</u>	<u>436,058</u>
FUNDS	16				
Unrestricted funds				446,207	436,058
TOTAL FUNDS				<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 notes form part of these financial statements

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 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
Change in cash and cash equivalents in the reporting period		<u>27,200</u>	<u>16,906</u>
Cash and cash equivalents at the beginning of the reporting period		<u>216,263</u>	<u>199,357</u>
Cash and cash equivalents at the end of the reporting period		<u><u>243,463</u></u>	<u><u>216,263</u></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 £
Net income for the reporting period (as per the Statement of Financial Activities)	10,149	96,327
Adjustments for:		
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)
Net cash provided by operations	<u>25,547</u>	<u>130,745</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

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

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

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. RAISING FUNDS

Raising donations and legacies

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

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 costs £	Totals £
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
	<u><u>22</u></u>	<u><u>16</u></u>
The Zone		

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

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

12. TANGIBLE FIXED ASSETS

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

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 £
COST			
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/>
DEPRECIATION			
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/>
NET BOOK VALUE			
At 31 August 2025	6,363	2,898	239,881
	<hr/>	<hr/>	<hr/>
At 31 August 2024	7,301	3,246	259,171
	<hr/>	<hr/>	<hr/>

13. STOCKS

	31.8.25	31.8.24
	£	£
Stocks	5,644	5,722
	<hr/>	<hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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/>

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 £
Unrestricted funds			
General fund	436,058	10,149	446,207
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	470,601	(460,452)	10,149
TOTAL FUNDS	<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 £
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>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	413,051	(416,724)	(3,673)
Restricted funds			
Restricted fund	100,000	-	100,000
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	339,731	6,476	100,000	446,207
Restricted funds				
Restricted fund	-	100,000	(100,000)	-
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	883,652	(877,176)	6,476
Restricted funds			
Restricted fund	100,000	-	100,000
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	219,764	308,125
Legacies	21,534	-
Grants	126,341	123,986
	<hr/>	<hr/>
	367,639	432,111
Other trading activities		
Fundraising events	46,887	31,038
Cafe net income	50,569	42,679
	<hr/>	<hr/>
	97,456	73,717
Investment income		
Deposit account interest	5,506	7,223
	<hr/>	<hr/>
Total incoming resources	470,601	513,051
EXPENDITURE		
Raising donations and legacies		
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
Charitable activities		
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 £
Support costs		
Finance		
Bank charges	4,910	4,104
Governance costs		
Accountancy and legal fees	7,375	6,300
Total resources expended	460,452	416,724
Net income	10,149	96,327