

THE FRIENDS OF BRODETSKY

England & Wales · Charity number 1177582

Details

Status Registered

Legal form CIO

Registered 2018-03-19

Register [View on the Charity Commission register](#)

Contact

Address Brodetsky Primary School
The Henry Cohen Campus
Wentworth Avenue
Leeds
LS17 7TN

Phone 07979347333

Email paul.staniland@LJFS.org

Website www.brodetsky.co.uk

Activities

Objects: The object of the CIO is to advance the education and development of pupils at the Brodetsky Primary School, Leeds, the Leeds Jewish Free School (“the Schools”) and young people (aged up to 19 years old) in the Leeds Jewish Community by:-(a) developing relationships between the staff, parents, guardians and others associated with the schools:(b) engaging in activities which: i support the schools and advance the education of pupils attending them ii support the education of young people in the Leeds Jewish community; and(c) providing and assisting in the provision of such facilities or items for education at the Schools and Jewish youth organisations (not provided from statutory funds) as the CIO in consultation with the governing bodies shall from time to time determine.

Activities: The Friends of Brodetsky raises funds to support and enhance educational activities at Brodetsky Primary School, Leeds. These funds are used to further the understanding of Jewish culture and ethos at the school. The charity also co-ordinates general fund raising in the Jewish community associated with the School.

Classification

- **How:** Provides Other Finance
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£201,791	£439,802	-	-
2024-08-31	£153,477	£45,943	-	-
2023-08-31	£149,771	£205,124	-	-
2022-08-31	£400,435	£219,805	-	-
2021-08-31	£291,669	£190,389	-	-

Trustees

Name	Role	Appointed
Cllr Daniel Andrew Cohen		2018-03-19
Dr Jason Ian Broch		2022-05-01
Henry Michael Cohen		2018-03-19

THE FRIENDS OF BRODETSKY

England & Wales - Charity number 1177582

Accounts

The Friends of Brodetsky
Charitable Incorporated Organisation
ANNUAL REPORT
and
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDING
31 August 2025

Charity Number 1177582

The Friends of Brodetsky
Annual Report and Financial Statements for the year ending 31 August 2025

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The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2025

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ending 31 August 2025.

Reference and administrative details,

Registered charity name. The Friends of Brodetsky
Charitable Incorporated Organisation (CIO)

Principal office address Brodetsky Primary School
Henry Cohen Campus
Wentworth Avenue
Leeds
LS17 7TN

Charity registration number 1177582

The Trustees,

The Trustees who served the charity during the period and up to the date of the report were as follows:

Councillor Daniel Cohen
Mr H Cohen
Dr J Broch

Bankers Barclays Bank PLC
PO Box 100
Leeds
LS1 1PA

Structure, governance and management.

The Friends of Brodetsky was constituted on 19 March 2018 and is governed by an amended constitution approved November 2023. The charity is managed through a committee comprising of its Trustees.

Recruitment and appointment of Trustees.

The Trustees may appoint a person who is willing to be a Trustee either to fill a vacancy or as an additional Trustee.

Risk management.

The Trustees review the major risks to which the charity is exposed on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities.

The object of the CIO is to advance the education and development of pupils at the Brodetsky Primary School, Leeds, the Leeds Jewish Free School ("the Schools") and young people (aged up to 19 years old) in the Leeds Jewish Community by:-

- (a) developing relationships between the staff, parents, guardians and others associated with the schools:
- (b) engaging in activities which:
 - i) support the schools and advance the education of pupils attending them
 - ii) support the education of young people in the Leeds Jewish community; and
- (c) providing and assisting in the provision of such facilities or items for education at the Schools and Jewish youth organisations (not provided from statutory funds) as the CIO in consultation with the governing bodies shall from time to time determine.

The Friends of Brodetsky

Annual Report and Financial Statement for the year ending 31 August 2025

TRUSTEES' ANNUAL REPORT (continued)

Achievements and performance.

The charity has successfully continued to collect contributions from parents and donations from the wider Jewish Community to enhance the quality of teaching and learning to the schools on the Henry Cohen Campus.

Financial review.

During the period the Trust received £201,791 of income (2024 - £153,477) an increase of £48,314. The Trust received contributions and donations from parents, donors, interest from funds on deposit and other fund-raising activities. Expenditure during the period totalled £439,802 (2024 - £45,943) an increase of £393,859. The increase in expenditure is largely a result of donations to Brodetsky Primary School for the roof replacement and the Leeds Jewish Free School for to replace the IT infrastructure.

Reserves policy.

In framing a reserves policy, Trustees have considered various factors. These include uncertainties associated with its income, which consists almost entirely of voluntary donations and the timing of receipts, which can be unpredictable. In mitigation, there is an absence of any continuing contractual liabilities. The policy reads as: 'the retention of funds sufficient to support beneficiaries whilst meeting our charitable objectives. Trustees consider this aspirational objective met if reserves are a minimum 25% of income received in the previous 12 months.

Plans for future periods.

The Trust will continue its ongoing educational support and fund-raising operations. During 2024 – 2025 the Trust raised funds for replacement of the campus IT infrastructure, a replacement boiler in the Leeds Jewish Free and large donation to Brodetsky Primary School including the roof replacement. With no major improvements projects planned for 2025-2026 the Trustees intend to build up reserves to ensure sufficient funds are available as a contingency for currently unforeseen capital or revenue requirements. It is expected that the Trust will support Brodetsky Primary school with a donation of £45,000 - £50,000 in 2025-2026.

Public benefit

The Trustees confirm that they intend to comply with their duty under section 7 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee's remuneration

The Trustees did not receive any remuneration for their services.

Responsibilities of the Trustees

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2025

TRUSTEES' ANNUAL REPORT (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.

A handwritten signature in blue ink, appearing to read "H. M. Cohen".

Mr Henry Cohen
Trustee

10 March 2026

The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF BRODETSKY CIO

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


Steven Williams (Mar 23, 2026 11:29:26 GMT)
Steven Williams FCA
Independent Examiner
Armstrong Watson LLP
Leeds

Date 23/03/2026

Statement of financial activities

	Notes	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	189,052	189,052	142,826
Bank Interest		12,139	12,139	10,251
Activity Income	3	600	600	400
Total incoming resources		201,791	201,791	153,477
Resources expended				
Charitable activities	4	439,802	439,802	45,943
Net (outgoing)/incoming resources for the year		(238,011)	(238,011)	107,534
Reconciliation of funds				
Total funds brought forward		465,653	465,653	358,119
Total funds carried forward		227,642	227,642	465,653

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7-9 form part of these financial statements.

The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2025

Balance sheet 31 August 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	7	5,820		17,939	
Cash at bank		<u>239,672</u>		<u>449,494</u>	
		245,492		467,433	
Creditors: Amounts falling due within one year	8	<u>(17,850)</u>		<u>(1,780)</u>	
Net current assets			227,642		465,653
Net assets			<u>227,642</u>		<u>465,653</u>
Funds					
Unrestricted income funds	9		<u>227,642</u>		<u>465,653</u>
Total funds			<u>227,642</u>		<u>465,653</u>

These financial statements were approved by the Trustees on the 10 March 2026 and are signed on their behalf by:



Mr Henry Cohen
Trustee

The notes on pages 7-9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting.

The financial statements have been prepared to give a 'true and fair' view.

The financial statements have been prepared under the historical cost convention in sterling with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102) effective 1 January 2019 and Charities Act 2011.

The Friends of Brodetsky meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Restricted funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity to support Brodetsky Primary School and Leeds Jewish Free School, (the schools).

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes the fee for accountancy and independent examination work.

Incoming resources.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended.

Charitable expenditure will comprise donations made to Brodetsky Primary School, Brodetsky Jewish Primary School Foundation Trust, the Leeds Jewish Free School and together with other support costs.

Cash flow statement

The Trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds the charity is small.

Current assets.

Debtors are included at their recoverable amount. Cash at the bank includes funds held on short-term deposit. Creditors are valued at settlement amount

Taxation.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and no taxation provision is needed in the financial statements.

Going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Notes to the financial statements continued.

2 Voluntary Income	Unrestricted Funds	2025	2024
	£	£	£
Tax repayment	25,160	25,160	23,836
Parental contributions	103,924	103,924	103,308
Donations	59,968	59,968	15,682
Total	189,052	189,052	142,826

3 Activity Income	Unrestricted Funds	2025	2024
	£	£	£
Kiddush	600	600	400
Total	600	600	400

4 Costs of charitable activities	Unrestricted Funds	2025	2024
	£	£	£
Donations to Brodetsky Primary School	285,000	285,000	-
Donation to Brodetsky Jewish Primary School Foundation Trust	1,654	1,654	1,525
Donation to Leeds Jewish Free School	132,500	132,500	22,000
Kiddush	796	796	2,078
Independent examiner's fees	1,750	1,750	1,750
Operating Expenses	18,102	18,102	18,000
Contribution Refunds	-	-	392
Bank Charges	-	-	198
	439,802	439,802	45,943

5 Governance costs	Total Funds 2025	Total Funds 2024
	£	£
Independent examiner's fees	1,750	1,750
	1,750	1,750

6 Staff costs and emoluments.

There were no employees during the period and no salaries were paid to the Trustees. No expenses were paid to trustees.

7 Debtors	2025	2024
	£	£
Other debtors	5,820	17,939

8 Other creditors	2025	2024
	£	£
Donation Liability ¹	16,000	-
Accruals	1,850	1,780
	17,850	1,780

¹ As at the 31 August 2025 the Trust had made a 2024-2025 donation commitment to the Leeds Jewish Free School that remained outstanding at that date. (The donation was paid to The Leeds Jewish Free School in January 2026.)

Notes to the financial statements continued.

9 Funds 2025	Balance at 1 Sept 2024	Incoming resources	Resources Expended	Movement between funds	Balance at 31 Aug 2025
	£	£	£	£	£
Unrestricted fund	465,653	201,791	439,802	-	227,642
	<u>465,653</u>	<u>201,791</u>	<u>439,802</u>	<u>-</u>	<u>227,642</u>
Funds 2024	Balance at 1 Sept 2023	Incoming resources	Resources Expended	Movement between funds	Balance at 31 Aug 2024
	£	£	£	£	£
Restricted fund	7,571	-	-	(7,571)	-
Unrestricted fund	350,548	153,477	45,943	7,571	465,653
	<u>358,119</u>	<u>153,477</u>	<u>45,943</u>	<u>-</u>	<u>465,653</u>

10 Related party transactions.

The Trustees, Cllr D Cohen and Dr J Broch also act as governors at Brodetsky Primary School. During the financial year the charity made donations to Brodetsky Primary School totalling £285,000 (2024 - Nil).

The Trustees, Cllr D Cohen, Mr H Cohen (retired Sept 2025) and Dr J Broch are directors and trustees of Leeds Jewish Free School, an exempt charity regulated by the Secretary of State for Education. In the accounting year a donation of £132,500 was made to the school (2024 £22,000).

The Trustees Cllr D Cohen Mr H Cohen and Dr J Broch are Trustees of Brodetsky Jewish Primary Schools Foundation Trust a registered charitable company which received a donation of £1,654 in the year (2024: £1,525).

THE FRIENDS OF BRODETSKY

England & Wales - Charity number 1177582

Accounts

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Charitable Incorporated Organisation
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31 August 2024

Charity Number 1177582

The Friends of Brodetsky
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The Friends of Brodetsky

Annual Report and Financial Statement for the year ending 31 August 2024

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ending 31 August 2024.

Reference and administrative details,

Registered charity name

The Friends of Brodetsky
Charitable Incorporated Organisation (CIO)

Principal office address

Brodetsky Primary School
Henry Cohen Campus
Wentworth Avenue
Leeds
LS17 7TN

Charity registration number

1177582

The Trustees,

The Trustees who served the charity during the period and up to the date of the report were as follows:

Councillor Daniel Cohen
Mr H Cohen
Dr J Broch

Bankers

Barclays Bank PLC
PO Box 100
Leeds
LS1 1PA

Structure, governance and management.

The Friends of Brodetsky was constituted on 19 March 2018 and is governed by a constitution approved on that date. The charity is managed through a committee comprising of its Trustees.

Recruitment and appointment of Trustees.

The Trustees may appoint a person who is willing to be a Trustee either to fill a vacancy or as an additional Trustee.

Risk management.

The Trustees review the major risks to which the charity is exposed on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities.

The object of the CIO is to advance the education and development of pupils at the Brodetsky Primary School, Leeds, the Leeds Jewish Free School ("the Schools") and young people (aged up to 19 years old) in the Leeds Jewish Community by:-

- (a) developing relationships between the staff, parents, guardians and others associated with the schools:
- (b) engaging in activities which:
 - i) support the schools and advance the education of pupils attending them
 - ii) support the education of young people in the Leeds Jewish community; and
- (c) providing and assisting in the provision of such facilities or items for education at the Schools and Jewish youth organisations (not provided from statutory funds) as the CIO in consultation with the governing bodies shall from time to time determine.

The Friends of Brodetsky

Annual Report and Financial Statement for the year ending 31 August 2024

TRUSTEES' ANNUAL REPORT (continued)

Achievements and performance.

The charity has successfully continued to collect contributions from parents and donations from the wider Jewish Community to enhance the quality of teaching and learning to the schools on the Henry Cohen Campus.

Financial review.

During the period the Trust received £153,477 of income (2023 - £149,771) an increase of £3,706. The Trust received contributions and donations from parents, donors, interest from funds on deposit and other fund-raising activities. Expenditure during the period totalled £45,943 (2023 - £205,123). £22,000 was donated to the Leeds Jewish Free School to support its teaching and learning operations.

The replacement roof for the Brodetsky Primary School was completed to the satisfaction of the school governors in the Autumn of 2024. Under the terms of the grant funding from the Department of Education the school governors are required to make a 15.4% contribution to the overall cost of the project. The Friends of Brodetsky Trustees have agreed to fund this contribution amounting to £193,179 to be paid in the Spring of 2025. The final decision to make the contribution was taken after 31 August 2024.

Reserves policy.

In framing a reserves policy, Trustees have considered various factors. These include uncertainties associated with its income, which consists almost entirely of voluntary donations and the timing of receipts, which can be unpredictable. In mitigation, there is an absence of any continuing contractual liabilities. The policy reads as: 'the retention of funds sufficient to support beneficiaries whilst meeting our charitable objectives. Trustees consider this aspirational objective met if reserves are 25%, on average, of income received in the previous 12 months.

Plans for future periods.

The Trust will continue its current operations and fund-raising operations. During 2024 – 2025 the Trust intends to raise funds for replacement of the campus IT infrastructure, a replacement boiler in the Leeds Jewish Free and large donation to Brodetsky Primary School. The total planned donations, including the contribution for the roof replacement of £140,000, is estimated to be £356,500.

Public benefit

The Trustees confirm that they intend to comply with their duty under section 7 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee's remuneration

The Trustees did not receive any remuneration for their services.

Responsibilities of the Trustees

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

TRUSTEES' ANNUAL REPORT (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.



Mr Henry Cohen
Trustee

30 May 2025

The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF BRODETSKY CIO

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Steven Williams FCA
Independent Examiner
Armstrong Watson LLP
Leeds

Date 01/06/2025

Balance sheet 31 August 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	7	17,939		6,552	
Cash at bank		<u>449,494</u>		<u>353,217</u>	
		467,433		359,769	
Creditors: Amounts falling due within one year	8	(1,780)		(1,650)	
Net current assets			465,653		358,119
			<u>465,653</u>		<u>358,119</u>
Net assets					
			<u>465,653</u>		<u>358,119</u>
Funds					
Restricted income funds	9		-		7,571
Unrestricted income funds	10		<u>465,653</u>		<u>350,548</u>
Total funds			<u>465,653</u>		<u>358,119</u>

These financial statements were approved by the Trustees on the 30 May 2025 and are signed on their behalf by:

Mr Henry Cohen
Trustee

The notes on pages 7-9 form part of these financial statements.

The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2024

Statement of financial activities

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	Total Funds 2023 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	142,826	-	142,826	145,070
Bank Interest		10,251	-	10,251	2,739
Activity Income	3	400	-	400	1,962
Total incoming resources		153,477	-	153,477	149,771
Resources expended					
Charitable activities	4	45,943	-	45,943	205,123
Net (outgoing)/incoming resources for the year		107,534	-	107,534	-55,352
Transfer between Fund		7,571	-7,571		
Reconciliation of funds					
Total funds brought forward		350,548	7,571	358,119	413,471
Total funds carried forward		465,653	-	465,653	358,119

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7-9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting.

The financial statements have been prepared to give a 'true and fair' view.

The financial statements have been prepared under the historical cost convention in sterling with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Friends of Brodetsky meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Restricted funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity to support Brodetsky Primary School and Leeds Jewish Free School, (the schools).

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes the fee for accountancy and independent examination work.

Incoming resources.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended.

Charitable expenditure will comprise donations made to Brodetsky Primary School and the Leeds Jewish Free School.

Cash flow statement

The Trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds the charity is small.

Current assets.

Debtors are included at their recoverable amount. Cash at the bank includes funds held on short-term deposit. Creditors are valued at settlement amount

Taxation.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and no taxation provision is needed in the financial statements.

Going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Fund raising and other income generation activities were not significantly impacted by the legal health protection restrictions that were imposed during the period of these financial statements.

The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Notes to the accounts continued.

2 Voluntary Income	Unrestricted Funds	2024	2023
	£	£	£
Tax repayment	23,836	23,836	23,134
Parental contributions	103,308	103,308	106,334
Donations	15,682	15,682	15,602
Total	142,826	142,826	145,070

3 Activity Income	Unrestricted Funds	2024	2023
	£	£	£
Kiddush	400	400	1,250
Havadallah Minis	-	-	712
	400	400	1,962

4	Unrestricted Funds	2024	2023
	£	£	£
Costs of charitable activities			
Donations to Brodetsky Primary School	-	-	135,000
Donation to Brodetsky Jewish Primary School Foundation Trust	1,525	1,525	12,210
Donation to Leeds Jewish Free School	22,000	22,000	-
Kiddush	2,078	2,078	1,947
Independent examiner's fees	1,750	1,750	1,660
Operating Expenses	18,000	18,000	52,925
Contribution Refunds	392	392	582
Bank Charges	198	198	800
	45,943	45,943	205,124

5	Total Funds 2024	2023
	£	£
Governance costs		
Independent examiner's fees	1,750	1,660

6 Staff costs and emoluments.

There were no employees during the period and no salaries were paid to the Trustees. No expenses were paid to trustees.

7 Debtors	2024	2023
	£	£
Other debtors	17,939	6,552

8 Other creditors	2024	2023
	£	£
Accruals	1,780	1,650

The Friends of Brodetsky
Annual Report and Financial Statement for the year ending 31 August 2024

9 Restricted income funds	Balance at 1 Sept 23	Incoming resources	Resources expended	Movement between funds	Balance at 31 August 24
	£	£	£	£	£
Restricted fund	7,571	-	-	(7,571)	-

10 Funds	Balance at 1 Sept 2023	Incoming resources	Resources Expended	Movement between funds	Balance at 31 Aug 2024
	£	£	£	£	£
Restricted fund	7,571	-	-	(7,571)	-
Unrestricted fund	350,548	153,477	45,943	7,571	465,653
	<u>358,119</u>	<u>153,477</u>	<u>45,943</u>	<u>-</u>	<u>465,653</u>

The restricted fund balance has been consolidated into the unrestricted general fund as the restricted fund balance has been established as no longer required. The £7,571 restricted fund is made up of two values: fund raising (FR20) £3,571 and £4,000 for the "nursery". Recent research has confirmed that neither of these amounts no longer needed to be designated as restricted funds.

The £3,571 was intended for the Talmud Torah Education Board as their share of a fund-raising activity on behalf of the Leeds Jewish Free School and Brodetsky Primary School. The funds were offset against an undertaking by the Talmud Torah to fund a teaching post at the Leeds Jewish Free School in financial 2021-2022.

The £4,000 intended for Brodetsky Primary School was consolidated into a donation to the school.

11 Analysis of net assets between funds	Net current assets	Long term liabilities	Total
	£	£	£
Unrestricted income fund	465,653	-	465,653
Total funds	<u>465,355</u>	<u>-</u>	<u>465,355</u>

12 Related party transactions.

The Trustees, Cllr D Cohen and Dr J Broch also act as governors at Brodetsky Primary School. During the financial year the charity made donations to Brodetsky Primary School totalling Nil (2023 - £135,000).

The Trustees, Cllr D Cohen, Mr H Cohen and Dr J Broch are directors and trustees of Leeds Jewish Free School, an exempt charity regulated by the Secretary of State for Education. In the accounting year a donation of £22,000 was made to the school (2023 Nil).

The Trustees Cllr D Cohen Mr H Cohen and Dr J Broch are Trustees of Brodetsky Jewish Primary Schools Foundation Trust a registered charitable company which received a donation of £1,525 in the year (2023: £12,210).

THE FRIENDS OF BRODETSKY

England & Wales - Charity number 1177582

Accounts

The Friends of Brodetsky
Charitable Incorporated Organisation
ANNUAL REPORT
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FOR THE PERIOD ENDED
31 August 2023

Charity Number 1177582

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The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the period 1 September 2022 to 31 August 2023.

Reference and administrative details,

Registered charity name Friends of Brodetsky
Charitable Incorporated Organisation (CIO)

Principal office address Brodetsky Primary School
Henry Cohen Campus
Wentworth Avenue
Leeds
LS17 7TN

Charity registration number 1177582

The Trustees,

The Trustees who served the charity during the period and up to the date of the report were as follows:

Counsellor Daniel Cohen
Mr H Cohen
Dr J Broch

Bankers Barclays Bank PLC
PO Box 100
Leeds
LS1 1PA

Structure, governance and management.

The Friends of Brodetsky was constituted on 19 March 2018 and is governed by a constitution approved on that date. The charity is managed through a committee comprising of its Trustees.

Recruitment and appointment of Trustees.

The Trustees may appoint a person who is willing to be a Trustee either to fill a vacancy or as an additional Trustee.

Risk management.

The Trustees review the major risks to which the charity is exposed on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities.

The object of the CIO is to advance the education and development of pupils at the Brodetsky Primary School, Leeds, the Leeds Jewish Free School ("the Schools") and young people (aged up to 19 years old) in the Leeds Jewish Community by:-

- (a) developing relationships between the staff, parents, guardians and others associated with the schools:
- (b) engaging in activities which:
 - i) support the schools and advance the education of pupils attending them
 - ii) support the education of young people in the Leeds Jewish community; and
- (c) providing and assisting in the provision of such facilities or items for education at the Schools and Jewish youth organisations (not provided from statutory funds) as the CIO in consultation with the governing bodies shall from time to time determine

The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

TRUSTEES' ANNUAL REPORT (continued)

Achievements and performance.

The charity has successfully continued to collect contributions from parents to enhance the quality of teaching and learning at Brodetsky Primary School. Sufficient funds were raised to make a contribution to the school's operational funds of £135,000 and finance and assist the school with staff restructuring.

Financial review.

During the period the Trust received £149,771 of income (2022 - £400,435) a decrease of £250,664. The Trust received contributions and donations from parents, donors and running a summer school for Brodetsky Primary School pupils and other fund-raising activities. Expenditure during the period totalled £205,124 (2022 - £180,630). £135,000 (2022 £145,000) was donated to Brodetsky Primary School to support its teaching and learning operations.

Reserves policy.

In framing a reserves policy, Trustees have considered various factors. These include uncertainties associated with its income, which consists almost entirely of voluntary donations and the timing of receipts, which can be unpredictable. In mitigation, there is an absence of any continuing contractual liabilities. The policy reads as: 'the retention of funds sufficient to support beneficiaries whilst meeting our charitable objectives. Trustees consider this aspirational objective met if reserves are 25%, on average, of income received in the previous 12 months.

Plans for future periods.

The Trust will continue its current operations and fund-raising operations. During 2023 – 2024 the Trust intends to raise funds to contribute towards the ongoing costs of replacing the non-structural aspects of the Brodetsky Primary School roof project and replacement of the school's IT infrastructure.

Public benefit

The Trustees confirm that they intend to comply with their duty under section 7 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee's remuneration

The Trustees did not receive any remuneration for their services.

Responsibilities of the Trustees

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

TRUSTEES' ANNUAL REPORT (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.



Mr Henry Cohen
Trustee

7 June 2024

The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF BRODETSKY SCHOOL

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 August 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts 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 have completed my examination. I can 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 accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. 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.



Steven Williams - FCA
Independent Examiner
Armstrong Watson LLP
Leeds

Date: 10/06/2024

Statement of financial activities

	Notes	Unrestricted Funds	Restricted Funds	2023	Total Funds 2022
		£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	145,070	-	145,070	343,759
Bank Interest		2,739	-	2,739	
Activity Income	3	1,962	-	1,962	56,676
Total incoming resources		149,771	-	149,771	400,435
Resources expended					
Charitable activities	4	205,124	-	205,124	180,630
Net (outgoing)/incoming resources for the year		-55,353	-	-55,353	219,805
Reconciliation of funds					
Total funds brought forward		405,900	7,571	413,471	193,666
Total funds carried forward		350,547	7,571	358,118	413,471

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7-9 form part of these financial statements.

The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

Balance sheet 31 August 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	7	6,552		2,005	
Cash at bank		<u>353,217</u>		<u>413,816</u>	
		359,769		415,821	
Creditors: Amounts falling due within one year	8	(1,650)		(2,350)	
Net current assets			358,119		413,471
Net assets			<u>358,119</u>		<u>413,471</u>
Funds					
Restricted income funds	9		7,571		7,571
Unrestricted income funds	10		<u>350,548</u>		<u>405,900</u>
Total funds			<u>358,119</u>		<u>413,471</u>

These financial statements were approved by the Trustees on the 7 June 2024 and are signed on their behalf by:



Mr Henry Cohen
Trustee

The notes on pages 7-9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting.

The financial statements have been prepared to give a 'true and fair' view.

The financial statements have been prepared under the historical cost convention in sterling with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Friends of Brodetsky meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Restricted funds.

The charity maintains a restricted fund that is used to set aside for donations for specific fund-raising projects unrelated donations received to support Brodetsky Primary School.

Unrestricted funds.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity to support Brodetsky Primary School.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes the fee for accountancy and independent examination work.

Incoming resources.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income will mainly be received by way of grants, contributions and tax reclaims to support teaching and learning at Brodetsky Primary School and its security will be included in full in the Statement of Financial Activities when they are receivable.

Resources expended.

Charitable expenditure will comprise donations made to Brodetsky Primary School.

Cash flow statement

The Trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds the charity is small.

Fixed assets.

All fixed assets are initially recorded at cost.

Taxation.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and no taxation provision is needed in the financial statements.

Going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Fund raising and other income generation activities were not significantly impacted by the legal health protection restrictions that were imposed during the period of these financial statements.

The charity therefore continues to adopt the going concern basis in preparing the financial statements.

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

Notes to the accounts continued.

2 Voluntary income	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Tax repayment	23,134	-	23,134	37,174
Parental contributions	106,334	-	106,334	108,024
Donations	15,602	-	15,602	198,561
Total	145,070	-	145,070	343,759

3 Charity income	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Kiddush	1,250	-	1,250	39,246
Havadallah Minis	712	-	712	-
Bank Interest	2,739	-	2,739	17,430
	4,701	-	4,701	56,676

4 Costs of charitable activities	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations to Brodetsky Primary School	135,000	-	135,000	145,000
Donation to Brodetsky Jewish Primary School Foundation Trust	12,210	-	12,210	10,151
Donation to Leeds Jewish Free School	-	-	-	8,104
Kiddish	1,947	-	1,947	-
Independent examiner's fees	1,660	-	1,660	1,470
Operating Expenses	52,925	-	52,925	15,011
Contribution Refunds	582	-	582	-
Bank Charges	800	-	800	894
	205,124	-	205,124	180,630

5 Governance costs	Restricted Funds	Total Funds 2023	2022
	£	£	£
Independent examiner's fees	-	1,650	1,470
	-	1,650	1,470

6 Staff costs and emoluments.

There were no employees during the period and no salaries were paid to the Trustees. No expenses were paid to trustees.

7 Debtors	2023	2022
	£	£
Other debtors	6,552	2,005

8 Other creditors	2023	2022
	£	£
Accruals	1,650	2,350
	1,650	2,350

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2022 to 31 August 2023

9	Restricted income funds	Balance at 1 Sept 22 £	Incoming resources £	Resources Expended £	Balance at 31 August 23 £
	Restricted fund	7,571	-	-	7,571

10	Funds	Balance at 1 Sept 22 £	Incoming resources £	Resources Expended £	Balance at 31 August 23 £
	Restricted fund	7,571	-	-	7,571
	Unrestricted fund	405,900	149,771	205,124	350,547
		<u>413,471</u>	<u>149,771</u>	<u>205,124</u>	<u>358,118</u>

11	Analysis of net assets between funds	Net current assets £	Long term liabilities £	Total £
	Restricted fund	7,571	-	7,571
	Unrestricted income fund	350,548	-	350,548
	Total funds	<u>358,119</u>	<u>-</u>	<u>358,119</u>

12 Related party transactions.

The Trustees, Cllr D Cohen and Dr J Broch also act as governors at Brodetsky Primary School. During the financial year the charity made donations to Brodetsky Primary School totalling £135,000 (2022 - £145,000).

The Trustees, Mr D Cohen, Mr H Cohen and Dr J Broch are directors and trustees of Leeds Jewish Free School, an exempt charity regulated by the Secretary of State for Education. In the accounting year there were £Nil (2022 £8,104) donations to the Leeds Jewish Free School.

The Trustees Mr Cohen and Dr J Broch are Trustees of Brodetsky Jewish Primary Schools Foundation Trust a registered charitable company which received a donation of £12,210 in the year (2022: 10,151).

THE FRIENDS OF BRODETSKY

England & Wales - Charity number 1177582

Accounts

The Friends of Brodetsky
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The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2021 to 31 August 2022

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the period 1 September 2021 to 31 August 2022.

Reference and administrative details,

Registered charity name

Friends of Brodetsky
Charitable Incorporated Organisation (CIO)

Principal office address

Brodetsky Primary School
Henry Cohen Campus
Wentworth Avenue
Leeds
LS17 7TN

Charity registration number

1177582

The Trustees,

The Trustees who served the charity during the period and up to the date of the report were as follows:

Mr A Dunwell (Resigned 30 April 2022)
Counsellor Daniel Cohen
Mr H Cohen
Dr J Broch (Appoint 1 May 2022)

Bankers

Barclays Bank PLC
PO Box 100
Leeds
LS1 1PA

Structure, governance and management.

The Friends of Brodetsky was constituted on 19 March 2018 and is governed by a constitution approved on that date. The charity is managed through a committee comprising of its Trustees.

Recruitment and appointment of Trustees.

The Trustees may appoint a person who is willing to be a Trustee either to fill a vacancy or as an additional Trustee.

Risk management.

The Trustees review the major risks to which the charity is exposed on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities.

The objectives of the charity are to advance the education of pupils at the Brodetsky Primary School (the school) by:

- a. Developing relationships between the staff, parents, guardians and others associated with the school.
- b. Engaging in activities which support the school and advance the educations of those attending it; and
- c. Providing and assisting the provision of such facilities or items for education at the school (not provided from statutory funds) as the committee in consultation with the governing body shall from time to time determine.

The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2021 to 31 August 2022

TRUSTEES' ANNUAL REPORT (continued)

The aims of Friends of Brodetsky School are undertaken specifically to ensure the charitable objectives meet the public benefit requirement and the Charities Act 2011.

Achievements and performance.

The charity has successfully continued to collect contributions from parents to enhance the quality of teaching and learning at Brodetsky Primary School. Donations were received from several individuals and businesses in the community to fund a governor contribution towards the cost of replacing the Brodetsky Primary School roof. Sufficient funds were collected to authorise the start of the works which commenced in July 2022 and the main construction completed in early September 2022. Some remedial works were required throughout 2022 and will be required in 2023 as well as retrofitting of the CCTV and Invacuation system. It is expected that the project will be completed before the end of the 2022-2023 accounting year.

Financial review.

During the period the Trust received £400,435 of income (2021 - £291,699) an increase of £108,736. The Trust received contributions and donations from parents, donors and running a summer school for Brodetsky Primary School pupils and other fund-raising activities. Expenditure during the period totalled £180,630 (2021 - £190,389). £145,000 (2021 £161,201) was donated to Brodetsky Primary School to support its teaching and learning operations.

Reserves policy.

In framing a reserves policy, Trustees have considered various factors. These include uncertainties associated with its income, which consists almost entirely of voluntary donations and the timing of receipts, which can be unpredictable. In mitigation, there is an absence of any continuing contractual liabilities. The policy reads as: 'the retention of funds sufficient to support beneficiaries whilst meeting our charitable objectives. Trustees consider this aspirational objective met if reserves are 25%, on average, of income received in the previous 12 months.'

Plans for future periods.

The Trust will continue its current operations and fund-raising operations. During 2022 – 2023. The Trust intends to raise funds to contribute towards the ongoing costs of replacing the non-structural aspects of the Brodetsky Primary School roof project and finance the refurbishment of the early years building.

Public benefit

The Trustees confirm that they intend to comply with their duty under section 7 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee's remuneration

The Trustees did not receive any remuneration for their services.

Responsibilities of the Trustees

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

TRUSTEES' ANNUAL REPORT (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.



Councillor Daniel Cohen
Trustee

23 June 2023

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2021 to 31 August 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF BRODETSKY SCHOOL

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts 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 have completed my examination. I can 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 accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements 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.



Martin Knaggs – FCCA
Independent Examiner
Armstrong Watson LLP
Leeds

Date: 26 June 2023

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2021 to 31 August 2022

Statement of financial activities

	Notes	Unrestricted Funds	Restricted Funds	2022	Total Funds 2021
		£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	343,759	-	343,759	262,869
Activity Income	3	56,676	-	56,676	28,830
Total incoming resources		400,435	-	400,435	291,699
Resources expended					
Charitable activities	4	180,630	-	180,630	190,389
Net (outgoing)/incoming resources for the year		219,805	-	219,805	101,310
Reconciliation of funds					
Total funds brought forward		186,095	7,571	193,666	92,356
Total funds carried forward		405,900	7,571	413,471	193,666

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7-9 form part of these financial statements.

Balance sheet 31 August 2022

	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	7	2,005		12,442	
Cash at bank		<u>413,816</u>		<u>183,174</u>	
		415,821		195,616	
Creditors: Amounts falling due within one year	8	<u>(2,350)</u>		<u>(1,950)</u>	
Net current assets			413,471		193,666
Net assets			<u>413,471</u>		<u>193,666</u>
Funds					
Restricted income funds	9		7,571		7,571
Unrestricted income funds	10		<u>405,900</u>		<u>186,095</u>
Total funds			<u>413,471</u>		<u>193,666</u>

These financial statements were approved by the Trustees on the 23 June 2023 and are signed on their behalf by:



Councillor Daniel Cohen
Trustee

The notes on pages 7-9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting.

The financial statements have been prepared to give a 'true and fair' view.

The financial statements have been prepared under the historical cost convention in sterling with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Friends of Brodetsky meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Restricted funds.

The charity maintains a restricted fund that is used to set aside for donations for specific fund-raising projects unrelated donations received to support Brodetsky Primary School.

Unrestricted funds.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity to support Brodetsky Primary School.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes the fee for accountancy and independent examination work.

Incoming resources.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income will mainly be received by way of grants, contributions and tax reclaims to support teaching and learning at Brodetsky Primary School and its security will be included in full in the Statement of Financial Activities when they are receivable.

Resources expended.

Charitable expenditure will comprise donations made to Brodetsky Primary School.

Cash flow statement

The Trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds the charity is small.

Fixed assets.

All fixed assets are initially recorded at cost.

Taxation.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and no taxation provision is needed in the financial statements.

Going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continued to give consideration to the ongoing situation with regards to COVID-19 as part of their going concern assessment. Fund raising and other income generation activities were not significantly impacted by the legal health protection restrictions that were imposed during the period of these financial statements.

The charity therefore continues to adopt the going concern basis in preparing the financial statements.

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2021 to 31 August 2022

Notes to the accounts continued.

2 Voluntary Income.	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Tax repayment.	37,174	-	37,174	26,483
Parental contributions.	108,024	-	108,024	98,776
Donations.	198,561	-	198,561	137,610
Total.	343,759	-	343,759	262,869

3 Activity Income.	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fund raising events.	39,246	-	39,246	4,092
Summer school.	17,430	-	17,430	24,738
	56,676	-	56,676	28,830

4 Costs of charitable activities.	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Donations to Brodetsky Primary School.	145,000	-	145,000	161,201
Donation to Brodetsky Jewish Primary School Foundation Trust.	10,151	-	10,151	9,470
Donation to Leeds Jewish Free School.	8,104	-	8,104	10,389
Independent examiner's fees.	1,470	-	1,470	1,490
Operating Expenses.	15,011	-	15,011	6,931
Bank Charges.	894	-	894	908
	180,630	-	180,630	190,389

5 Governance costs.	Unrestricted Funds	Restricted Funds	Total Funds 2022	2021
	£	£	£	£
Independent examiner's fees.	1,470	-	1,470	1,490
	1,470	-	1,470	1,490

6 Staff costs and emoluments.

There were no employees during the period and no salaries were paid to the Trustees. No expenses were paid to trustees.

7 Debtors.	2022	2021
	£	£
Other debtors.	2,005	12,442

8 Other creditors.	2022	2021
	£	£
Accruals	2,350	1,950
	2,350	1,950

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2021 to 31 August 2022

9 Restricted income funds.	Balance at 1 Sept 21	Incoming resources	Resources Expended	Balance at 31 August 22
	£	£	£	£
Restricted fund.	7,571	-	-	7,571

10 Funds.	Balance at 1 Sept 21	Incoming resources	Resources Expended	Balance at 31 August 22
	£	£	£	£
Restricted fund.	7,571	-	-	7,571
Unrestricted fund.	186,095	400,435	180,630	405,900
	<u>193,666</u>	<u>400,435</u>	<u>180,630</u>	<u>413,471</u>

11 Analysis of net assets between funds	Net current assets	Long term liabilities	Total
	£	£	£
Restricted fund.	7,571	-	7,571
Unrestricted income fund.	405,900	-	405,900
Total funds.	<u>413,471</u>	<u>-</u>	<u>413,471</u>

12 Related party transactions.

The Trustees, Mr D Cohen, Dr J Broch and Mr H Cohen also act as governors at Brodetsky Primary School (Mr H Cohen resigned as a governor on 09 May 2022). During the financial year the charity made donations to Brodetsky Primary School totalling £145,000 (2021 - £161,201).

The Trustees, Mr D Cohen, Mr H Cohen and Dr J Broch are directors and trustees of Leeds Jewish Free School, an exempt charity regulated by the Secretary of State for Education. In the accounting year there were £8,104 (2021 £10,389) donations to the Leeds Jewish Free School.

The Trustees Mr Cohen, Dr J Broch and Mr A Dunwell (resigned 30 April 2022) are Trustees of Brodetsky Jewish Primary Schools Foundation Trust a registered charitable company which received a donation of £10,151 in the year (2021: Nil).

THE FRIENDS OF BRODETSKY

England & Wales - Charity number 1177582

Accounts

The Friends of Brodetsky
Charitable Incorporated Organisation
ANNUAL REPORT
and
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 August 2021

Charity Number 1177582

The Friends of Brodetsky
Annual Report and Financial Statements for the period 1 September 2021 to 31 August 2021

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The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the period 1 September 2020 to 31 August 2021.

Reference and administrative details

Registered charity name Friends of Brodetsky
Charitable Incorporated Organisation (CIO)

Principal office address Brodetsky Primary School
Henry Cohen Campus
Wentworth Avenue
Leeds
LS17 7TN

Charity registration number 1177582

The Trustees

The Trustees who served the charity during the period and up to the date of the report were as follows:

Mr A Dunwell
Counsellor Daniel Cohen
Mr H Cohen
Dr J Broch (Appoint 1 May 2022)

Bankers Barclays Bank PLC
PO Box 100
Leeds
LS1 1PA

Structure, governance and management

The Friends of Brodetsky as constituted on 19 March 2018 and is governed by a constitution approved on that date. The charity is managed through a committee comprising of its Trustees.

Recruitment and appointment of Trustees

The Trustees may appoint a person who is willing to be a Trustee either to fill a vacancy or as an additional Trustee.

Risk management

The Trustees review the major risks to which the charity is exposed on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities

The objectives of the charity are to advance the education of pupils at the Brodetsky Primary School (the school) by:

- a. Developing relationships between the staff, parents, guardians and other associated with the school.
- b. Engaging in activities which support the school and advance the educations of those attending it; and
- c. Providing and assisting the provision of such facilities or items for education at the school (not provided from statutory funds) as the committee in consultation with the governing body shall from time to time determine.

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

TRUSTEES' ANNUAL REPORT (continued)

The aims of Friends of Brodetsky School are undertaken specifically to ensure the charitable objectives meet the public benefit requirement and the Charities Act 2011.

Achievements and performance

The charity started its operations in May 2019 taking over the activities previously undertaken by the charity Friends of Brodetsky School (1065421) that has only had a small number of transactions in the last financial year and will cease trading in the 2021-2022 financial year. The charity has successfully continued to collect contributions from parents to enact the quality of teaching and learning at Brodetsky Primary School. Donations have been received from a number of individuals and businesses in the community. The school successfully applied for a grant from The Ronald S Lauder Foundation to fund a number of teaching posts and other costs at the school. A successful fund-raising exercise was undertaken to raise contributions from the local Jewish community.

Financial review

During the period the Trust received £291,699 of income (2020 - £206,859) an increase of £84,840. The Trust received contributions and donations from parents, donors and running a summer school for Brodetsky Primary School pupils and other fund-raising activities. Expenditure during the period totalled £190,389 (2020 - £114,503). £161,201 (2020 £81,999) was donated to Brodetsky Primary School to support its teaching and learning operations.

Reserves policy

In framing a reserves policy, Trustees have considered various factors. These include uncertainties associated with its income, which consists almost entirely of voluntary donations and the timing of receipts, which can be unpredictable. In mitigation, there is an absence of any continuing contractual liabilities. The policy reads as: 'the retention of funds sufficient to support beneficiaries whilst meeting our charitable objectives. Trustees consider this aspirational objective met if reserves are 25%, on average, of income received in the previous 12 months.'

Plans for future periods

The Trust will continue its current operations and fund-raising operations. During 2021 – 2022 The Trust intends to raise funds to contribute towards the replacement of the Brodetsky Primary School Roof and finance the refurbishment of the early years building.

Public benefit

The Trustees confirm that they intend to comply with their duty under section 7 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee's remuneration

The Trustees did not receive any remuneration for their services.

Responsibilities of the Trustees

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

TRUSTEES' ANNUAL REPORT (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.



Councillor Daniel Cohen
Trustee

7 June 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF BRODETSKY SCHOOL

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts 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 have completed my examination. I can 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 charity; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements 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.



Ross Preston CA
Independent Examiner
Armstrong Watson Audit Limited
Leeds

Date: 7 June 2022

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

Statement of financial activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	255,298	7,571	262,869	203,884
Activity Income	3	28,830		28,830	2,975
Total incoming resources		284,128	7,571	291,699	206,859
Resources expended					
Charitable activities	4	190,389	-	190,389	114,503
Total resources expended		190,389	-	190,389	114,503
Reconciliation of funds					
Total funds brought forward		92,356	-	92,356	-
Total funds carried forward		186,095	7,571	193,666	92,356

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

The notes on pages 7-9 form part of these financial statements.

The Friends of Brodetsky

Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

Balance sheet 31 August 2021

	Note	2021		2020	
		£	£	£	£
Current assets					
Debtors	7	12,442		6,352	
Cash at bank		<u>183,174</u>		<u>87,854</u>	
		195,616		94,206	
Creditors: Amounts falling due within one year	8	<u>(1,950)</u>		<u>(1,850)</u>	
Net current assets			193,666		92,356
Net assets			<u>193,666</u>		<u>92,356</u>
Funds					
Restricted income funds	9		7,571		-
Unrestricted income funds	10		<u>186,095</u>		<u>92,356</u>
Total funds			<u>193,666</u>		<u>92,356</u>

These financial statements were approved by the Trustees on the 7 June 2022 and are signed on their behalf by:



Councillor Daniel Cohen
Trustee

The notes on pages 7-9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared to give a 'true and fair' view

The financial statements have been prepared under the historical cost convention in sterling with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Friends of Brodetsky meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Restricted funds

The charity maintains a restricted fund that is used to set aside for donations for specific fund-raising projects unrelated donations received to support Brodetsky Primary School.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity to support Brodetsky Primary School.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes the fee for accountancy and independent examination work.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income will mainly be received by way of grants, contributions and tax reclaims to support teaching and learning at Brodetsky Primary School and its security will included in full in the Statement of Financial Activities when they are receivable.

Resources expended

Charitable expenditure will comprise donations made to Brodetsky Primary School.

Cash flow statement

The Trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds the charity is small.

Fixed assets

All fixed assets are initially recorded at cost.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and no taxation provision is needed in the financial statements.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continued to give consideration to the ongoing situation with regards to COVID-19 as part of their going concern assessment. Fund raising and other income generation activities were not significantly impacted by the legal health protection restrictions that were imposed during the period of these financial statements.

The charity therefore continues to adopt the going concern basis in preparing the financial statements.

The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

Notes to the accounts continued

2 Voluntary Income	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Tax repayment	26,483	-	26,483	15,765
Parental contributions	98,776	-	98,776	94,100
Donations	130,039	7,571	137,610	73,519
Donation from Friends of Brodetsky School	-	-	-	20,500
Total	255,298	7,571	262,869	203,884

3 Activity Income	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Fund raising events	4,092	-	4,092	-
Summer school	24,738	-	24,738	2,975
Total	28,830	-	28,830	2,975

4 Costs of charitable activities	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Donations to Brodetsky Primary School	161,201	-	161,201	81,999
Donation to Friends of Brodetsky School	-	-	-	30,000
Donation to Leeds Jewish Free School	10,389	-	10,389	-
Donation to Brodetsky Jewish Primary School Foundation Trust	9,470	-	9,470	-
Independent examiner's fees	1,490	-	1,490	1,500
Operating Expenses	6,931	-	6,931	350
Bank Charges	908	-	908	654
Total	190,389	-	190,389	114,503

5 Governance costs	Unrestricted Funds	Total Funds 2021	2020
	£	£	£
Independent examiner's fees	1,490	1,490	1,500
Total	1,490	1,490	1,500

6 Staff costs and emoluments

There were no employees during the period and no salaries were paid to the Trustees. No expenses were paid to trustees.

7 Debtors	2021	2020
	£	£
Other debtors	12,442	6,352

8 Other creditors	2021	2020
	£	£
Accruals	1,950	1,850

The Friends of Brodetsky
Annual Report and Financial Statement for the period 1 September 2020 to 31 August 2021

9 Restricted income funds	Balance at 1 Sept 20	Incoming resources	Resources Expended	Balance at 31 August 21
	£	£	£	£
Restricted fund	-	7,571	-	7,571
10 Funds	Balance at 1 Sept 20	Incoming resources	Resources Expended	Balance at 31 August 21
	£	£	£	£
Restricted fund	-	7,571	-	7,571
Unrestricted fund	92,356	284,128	190,389	186,095
	<u>92,356</u>	<u>291,699</u>	<u>190,389</u>	<u>193,666</u>
11 Analysis of net assets between funds		Net current assets	Long term liabilities	Total
		£	£	£
Restricted fund		7,571	-	7,571
Unrestricted income fund		186,095	-	186,095
Total funds		<u>193,666</u>	<u>-</u>	<u>193,666</u>
12 Related party transactions				

The Trustee, Mr D Cohen Dr Broch and Mr H Cohen (resigned 9 May 2022) also act as governors at Brodetsky Primary School. During the financial year the charity made donations to Brodetsky Primary School totalling £161,201 (2020 - £81,999).

The Trustees, Mr D Cohen, Mr H Cohen and Dr Broch are directors and trustees of Leeds Jewish Free School, an exempt charity regulated by the Secretary of State for Education. In the accounting year there were £10,389 (2020 £Nil) donations to the Leeds Jewish Free School.

The Trustees Mr Cohen, Dr Broch and Mr Dunwell are Trustees of Brodetsky Jewish Primary Schools Foundation Trust a registered charitable company.

The Trustees, Mr D Cohen and Mr Dunwell are Trustees of Friends of Brodetsky School, registered charity, that received a donation of £Nil (2020 £30,000). Friends of Brodetsky School also donated to The Friends of Brodetsky £Nil (2020 £20,500).

