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**The Friends of Brodetsky**  
**Charitable Incorporated Organisation**  
**ANNUAL REPORT**  
**and**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED**  
**31 August 2022**

**Charity Number 1177582**

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**The Friends of Brodetsky**

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

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<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Annual Report	1-3
Independent examiner's report to the Trustees	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-9

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

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**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**

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#### **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**

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#### **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



**Statement of financial activities**

	Notes	Unrestricted Funds	Restricted Funds	2022	Total Funds 2021
		£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	343,759	-	343,759	262,869
Activity Income	3	56,676	-	56,676	28,830
<b>Total incoming resources</b>		400,435	-	400,435	291,699
<b>Resources expended</b>					
Charitable activities	4	180,630	-	180,630	190,389
<b>Net (outgoing)/incoming resources for the year</b>		219,805	-	219,805	101,310
<b>Reconciliation of funds</b>					
Total funds brought forward		186,095	7,571	193,666	92,356
<b>Total funds carried forward</b>		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	
		£	£	£	£
<b>Current assets</b>					
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>	
<b>Net current assets</b>			413,471		193,666
<b>Net assets</b>			<u>413,471</u>		<u>193,666</u>
<b>Funds</b>					
Restricted income funds	9		7,571		7,571
Unrestricted income funds	10		<u>405,900</u>		<u>186,095</u>
<b>Total funds</b>			<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
<b>Total.</b>	<b>343,759</b>	<b>-</b>	<b>343,759</b>	<b>262,869</b>

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
	<b>56,676</b>	<b>-</b>	<b>56,676</b>	<b>28,830</b>

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
	<b>180,630</b>	<b>-</b>	<b>180,630</b>	<b>190,389</b>

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

**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
	<b>2,350</b>	<b>1,950</b>

# 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
	193,666	400,435	180,630	413,471

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.	413,471	-	413,471

## 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).

