
The Friends of Brodetsky
Charitable Incorporated Organisation
ANNUAL REPORT
and
UNAUDITED FINANCIAL STATEMENTS
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)
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Principal office address	Brodetsky Primary School Henry Cohen Campus Wentworth Avenue Leeds LS17 7TN
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Charity registration number	1177582
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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
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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

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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.

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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

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.

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
	Total	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
	Total	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

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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
	413,471	149,771	205,124	358,118

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	358,119	-	358,119

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).