
The Friends of Brodetsky
Charitable Incorporated Organisation
ANNUAL REPORT
and
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDING
31 August 2024

Charity Number 1177582

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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.

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

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
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

	Costs of charitable activities	Unrestricted Funds	2024	2023
4		£	£	£
	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

	Governance costs	Total Funds 2024	2023
5		£	£
	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

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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
		358,119	153,477	45,943	-	465,653

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	465,355	-	465,355

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).