

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

**Charity Number 1177582**

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# **The Friends of Brodetsky**

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

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### **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)
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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:

Councillor 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 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.

**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.

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

10 March 2026

**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 £
<b>Incoming resources</b>				
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
<b>Total incoming resources</b>		201,791	201,791	153,477
<b>Resources expended</b>				
Charitable activities	4	439,802	439,802	45,943
<b>Net (outgoing)/incoming resources for the year</b>		(238,011)	(238,011)	107,534
<b>Reconciliation of funds</b>				
Total funds brought forward		465,653	465,653	358,119
<b>Total funds carried forward</b>		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**

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**Balance sheet 31 August 2025**

	Note	2025		2024	
		£	£	£	£
<b>Current assets</b>					
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>	
 <b>Net current assets</b>			227,642		465,653
 <b>Net assets</b>			<u>227,642</u>		<u>465,653</u>
 <b>Funds</b>					
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
	<b>Total</b>	<b>189,052</b>	<b>189,052</b>	<b>142,826</b>

3	Activity Income	Unrestricted Funds	2025	2024
		£	£	£
	Kiddush	600	600	400
	<b>Total</b>	<b>600</b>	<b>600</b>	<b>400</b>

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
		<b>439,802</b>	<b>439,802</b>	<b>45,943</b>

5	Governance costs	Total Funds 2025	Total Funds 2024
		£	£
	Independent examiner's fees	1,750	1,750
		<b>1,750</b>	<b>1,750</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	2025	2024
		£	£
	Other debtors	5,820	17,939

8	Other creditors	2025	2024
		£	£
	Donation Liability <sup>1</sup>	16,000	-
	Accruals	1,850	1,780
		<b>17,850</b>	<b>1,780</b>

<sup>1</sup> 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
	465,653	201,791	439,802	-	227,642

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

**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).