

# HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

England & Wales · Charity number 303051

## Details

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**Other names** HMHJYC

**Status** Registered

**Legal form** Other

**Registered** 1967-11-15

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

## Contact

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**Address** 70 Bridge Lane  
London  
NW11 0EJ

**Phone** 07973139884

**Website** [www.hmhjyc.org](http://www.hmhjyc.org)

## Activities

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**Objects:** TO FURTHER THE DEVELOPMENT AND EDUCATION OF BOYS, YOUNG MEN, GIRLS AND YOUNG WOMEN THROUGH THEIR LEISURE-TIME ACTIVITIES SO AS TO HELP THEM ACHIEVE THEIR PHYSICAL, MENTAL AND SPIRITUAL POTENTIAL SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

**Activities:** sports and recreation

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

## Geography

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- **Area of benefit:** HIGHGATE AND MUSWELL HILL
- Barnet
- Haringey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£326,531	£361,804	-	-
2024-05-31	£174,836	£213,072	-	-
2023-06-30	£253,160	£225,658	-	-
2022-06-30	£244,897	£264,683	-	-
2021-06-30	£246,512	£231,863	-	-
2020-06-30	£198,367	£199,338	-	-

## Trustees

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Name	Role	Appointed
<b>AVRAM LLOYD GOLDBERG</b>	Chair	2024-06-01
Arieh Miller		2025-10-30
MR NICK SONENFIELD		

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**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

England & Wales - Charity number 303051

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# Accounts

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**HIGHGATE AND MUSWELL HILL JEWISH**  
**YOUTH CLUB**

**ACCOUNTS FOR THE PERIOD ENDED**  
**31 MAY 2025**

**HIGHGATE AND MUSWELL HILL JEWISH**

**YOUTH CLUB**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,  
ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED  
31 MAY 2025**

<b>Trustees</b>	Douglas Conn Simon Pollock Nicholas Sonenfield Avram Goldberg – Chair (appointed 1 June 2024)
<b>Charity Registered Number</b>	303051
<b>Principal Office</b>	70 Bridge Lane London NW11 0EJ
<b>Independent Examiner</b>	Richman & Company 293 Kenton Lane Harrow HA3 8RR
<b>Bankers</b>	Metro Bank PLC 1 Southampton Row London WC1B 5HA

## **HIGHGATE AND MUSWELL HILL JEWISH**

### **YOUTH CLUB**

#### **TRUSTEE'S REPORT FOR THE PERIOD ENDED** **31 MAY 2025**

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2024 to 31 May 2025.

#### **Objectives and Activities:**

##### **(a) Policies and Objectives**

The objectives of the charity as per its governing document are:

To further the development and education of boys, young men, girls and young women through their leisure-time activities so as to help them achieve their physical, mental and spiritual potential so that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **(b) Activities Undertaken to Achieve Objectives**

The Club is an Affiliated Member Club of the Football Association and is a Football and Youth Club for Boys, Girls and Adults for all ages. The Club's main aim is to help provide a base for the community to play football in a safe and nurturing environment. HMH is based on strong core values and its ethical treatment to all players. There are regular training sessions for all ages.

As one of the UK's leading Jewish Football Clubs and the only one to be affiliated to Maccabi GB with teams in the Maccabi Junior, Watford Friendly, Excell and Maccabi Southern Leagues, the Club are a 2-star FA Accredited Club working towards our 3<sup>rd</sup> star. The Club seeks to provide membership to Jewish children that wish to play and encourages participation and gives equal treatment and coaching to players of all skill levels. The Club does not exclude from its membership those that cannot afford to contribute.

The teams are run, primarily, by parents.

#### **Achievements and Performance:**

##### **(a) Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

The Trustees have reviewed the Charity's financial position, including cash balances, ongoing income from member contributions and expected expenditure. Based on this review, they are satisfied that the Charity is in a position to meet its liabilities as they fall due.

Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies. Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## **HIGHGATE AND MUSWELL HILL JEWISH**

### **YOUTH CLUB**

#### **TRUSTEE'S REPORT FOR THE PERIOD ENDED** **31 MAY 2025**

##### **(b) Reserves Policy**

At the year end the trust's reserves were £17,556 (2024: £52,829). There was £10,729 (2024: £11,674) in the trust's Bank account, all of which is held in unrestricted funds. These funds are held in order to meet any unforeseen expenditure. The trustees review the level of funds required on an annual basis when they set the level of donations for the year.

##### **(c) Review of the Year**

The Club raises its income from its members by way of contributions and the resultant gift aid reclaims that can be made.

During the period ended 31 May 2025 the Club generated income of £326,531 (2024: £174,836) and incurred costs of £361,804 (2024: £213,072), resulting in net (deficit) of £(35,273) (2024: £38,236).

#### **Structure, Governance and Management:**

##### **(a) Constitution**

Highgate and Muswell Hill Jewish Youth Club is a registered charity, number 303051, and its constituted under a Trust deed.

##### **(b) Methods of appointment or election of Trustees**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure 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 of the Charities SORP (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) 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 business.

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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

**HIGHGATE AND MUSWELL HILL JEWISH**

**YOUTH CLUB**

**TRUSTEE'S REPORT FOR THE PERIOD ENDED**  
**31 MAY 2025**

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....  
**Avram Goldberg**  
Trustee  
Date:

**HIGHGATE AND MUSWELL HILL JEWISH**

**YOUTH CLUB**

**INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED**  
**31 MAY 2025**

Independent Examiner's Report to the Trustees of Highgate and Muswell Hill Jewish Youth Club ('the Charity').

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 May 2025.

**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 2011 Act').

I report in respect of the examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.

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.

Signed:

Dated:

Robert Richman

Richman & Co  
293 Kenton Lane  
Harrow  
HA3 8RR

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED**  
**31 MAY 2025**

	<b><u>Unrestricted</u></b> <b><u>Funds</u></b> <b><u>2025</u></b>	<b><u>Total</u></b> <b><u>Funds</u></b> <b><u>2025</u></b>	<b><u>Total</u></b> <b><u>Funds</u></b> <b><u>2024</u></b>
	£	£	£
<b><u>Income from:</u></b> (Note 3)			
Donations and Legacies	<u>326,531</u>	<u>326,531</u>	<u>174,836</u>
Total Income	<u>326,531</u>	<u>326,531</u>	<u>174,836</u>
<b><u>Expenditure on:</u></b> (Note 4)			
Charitable activities	<u>361,804</u>	<u>361,804</u>	<u>213,072</u>
Total Expenditure	<u>361,804</u>	<u>361,804</u>	<u>213,072</u>
<b><u>Net Movement in Funds</u></b>	<b><u>(35,273)</u></b>	<b><u>(35,273)</u></b>	<b><u>(38,236)</u></b>
 <b><u>Reconciliation of Funds:</u></b>			
Total Funds brought Forward	52,829	52,829	91,065
Net Movement in Funds	<u>(35,273)</u>	<u>(35,273)</u>	<u>(38,236)</u>
Total Funds carried Forward	<u>17,556</u>	<u>17,556</u>	<u>52,829</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on Pages 8 to 16 form part of these financial statements.



# **HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

## **NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**

**31 MAY 2025**

### **1. GENERAL INFORMATION**

Highgate and Muswell Hill Jewish Youth Club is a charity registered with Charity Commission constituted under a Deed of Trust with charity number 303051.

### **2. ACCOUNTING POLICIES**

#### **2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 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 (FRS 102) (effective 1 January 2019). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Highgate and Muswell Hill Jewish Youth Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **2.2 INCOME**

All income is recognised once the Charity has entitlement to the income. It is possible that the income will be received and the amount of income receivable can be measured reliably.

#### **2.3 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

## **HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

### **NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**

**31 MAY 2025**

#### **2.4 DEBTORS**

Trade and other debtors are recognized at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **2.5 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.6 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

#### **2.7 FINANCIAL INSTRUCTIONS**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instructions. Basic financial instructions are initially recognised at transaction value and subsequently measured at their settlement value with the exception of Bank Loans which are subsequently measured at amortised cost using the effective interest method.

#### **2.8 PENSIONS**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

#### **2.9 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**  
**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**  
**31 MAY 2025**

**3. INCOME AND DONATIONS AND LEGACIES**

	<b><u>Unrestricted Funds</u></b> <b><u>2025</u></b> <b><u>(11 months)</u></b>	<b><u>Total Funds</u></b> <b><u>2025</u></b>
	£	£
Donations	326,531 =====	326,531 =====

	<b><u>Unrestricted Funds</u></b> <b><u>2024</u></b> <b><u>(11 months)</u></b>	<b><u>Total Funds</u></b> <b><u>2024</u></b> <b><u>(11 months)</u></b>
	£	£
Donations	174,836 =====	174,836 =====

**4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type:**

	<b><u>Unrestricted Funds</u></b> <b><u>2025</u></b>	<b><u>Total Funds</u></b> <b><u>2025</u></b>
	£	£
Developing Young People	361,804 =====	361,804 =====

	<b><u>Unrestricted Funds</u></b> <b><u>2024</u></b> <b><u>(11 months)</u></b>	<b><u>Total Funds</u></b> <b><u>2024</u></b> <b><u>(11 months)</u></b>
	£	£
Developing Young People	213,072 =====	213,072 =====

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**  
**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**  
**31 MAY 2025**

5. **ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<u>Activities Undertaken</u> <u>Directly</u> <u>2025</u>	<u>Support</u> <u>Costs</u> <u>2025</u>	<u>Total</u> <u>Funds</u> <u>2025</u>
	£	£	£
Developing Young People	339,705 =====	22,099 =====	361,804 =====
	<u>Activities Undertaken</u> <u>Directly</u> <u>2024 (11 months)</u>	<u>Support</u> <u>Costs</u> <u>2024 (11 months)</u>	<u>Total</u> <u>Funds</u> <u>2024 (11 months)</u>
	£	£	£
Developing Young People	198,944 =====	14,128 =====	213,072 =====

**Analysis of direct costs**

	<u>Developing Young</u> <u>People</u> <u>2025</u>	<u>Total</u> <u>Funds</u> <u>2025</u>
	£	£
Staff Costs	47,310	47,310
Rent of pitches and 5-a-side courts	151,568	151,568
Coaches and Trainers	97,543	97,543
Fees and fines to Leagues	21,351	21,351
Kit	15,933	15,933
Equipment	6,000	6,000
	<u>339,705</u> =====	<u>339,705</u> =====

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**

**31 MAY 2025**

	<b><u>Developing Young People 2024 (11 months)</u></b>	<b><u>Total Funds 2024 (11 months)</u></b>
	<b>£</b>	<b>£</b>
Staff Costs	37,304	37,304
Rent of pitches and 5-a-side courts	49,660	49,660
Coaches and Trainers	93,327	93,327
Fees and fines to Leagues	8,141	8,141
Kit	6,442	6,442
Trophies	428	428
Equipment	3,642	3,642
	<b>198,944</b>	<b>198,944</b>
	=====	=====

	<b><u>Developing Young People 2025</u></b>	<b><u>Total Funds 2025</u></b>
	<b>£</b>	<b>£</b>
Insurance	815	815
Website Hosting	8,825	8,825
Printing, Postage & Stationary	3,747	3,747
Advertising	950	950
Clubhouse Expenditure	4,498	4,498
Sundry	1,414	1,414
Legal and Professional Fees	830	830
Governance Costs	1,020	1,020
	<b>22,099</b>	<b>22,099</b>
	=====	=====

	<b><u>Developing Young People 2024 (11 months)</u></b>	<b><u>Total Funds 2024 (11 months)</u></b>
	<b>£</b>	<b>£</b>
Insurance	4,453	4,453
Website Hosting	5,021	5,021
Managers & Secretary's Expenses	1,203	1,203
Advertising	531	531
Legal and Professional Fees	520	520
Governance Costs	2,400	2,400
	<b>14,128</b>	<b>14,128</b>
	=====	=====

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**

**31 MAY 2025**

<b>6.</b>	<b><u>INDEPENDENT EXAMINER'S REMUNERATION</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
		£	£
	Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's Annual Accounts	1,020	2,400
		=====	=====

<b>7.</b>	<b><u>STAFF COSTS</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
		£	£
	Wages and Salaries	44,634	34,851
	Contribution to defined contribution pension schemes	2,676	2,453
		-----	-----
		47,310	37,304
		=====	=====

The average number of persons employed by the Charity during the period was as follows:

	<b><u>2025</u></b>	<b><u>2024</u></b>
Staff	1	1
	=====	=====

No employee received remuneration amounting to more than £60,000 in either year.

Key Management Personnel are deemed to be the Trustees, who are listed on the reference and administrative details Page. There was no remuneration paid to these in either year.

**8. TRUSTEES' REMUNERATION AND EXPENSES**

During the period no Trustees received any remuneration or other benefits (2024 – £Nil).

During the period ended 31 May 2025, no Trustee expenses have been incurred (2024 – £Nil).

**9. DEBTORS**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	£	£
<b>Due within One Year:</b>		
Gift Aid Receivable		40,519
Prepayments and Accrued Income	7,847	5,440
	-----	-----
	7,847	4,695
	=====	=====

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**

**31 MAY 2025**

**10. CREDITORS**

	<b><u>31 May</u></b>	<b><u>31 May</u></b>
	<b><u>2025</u></b>	<b><u>2024</u></b>
	£	£
<b>Amounts Falling Due within One Year:</b>		
Accruals and Deferred Income	1,020	4,845
	=====	=====

**11. STATEMENT OF FUNDS**

Statement of funds – current period

	<b><u>Balance as at</u></b>	<b><u>Income</u></b>	<b><u>Expenditure</u></b>	<b><u>Balance as at</u></b>
	<b><u>1 June 2024</u></b>			<b><u>31 May 2025</u></b>
	£	£	£	£
<b>Unrestricted Funds</b>				
General Funds	52,829	326,531	(361,804)	17,556
	=====	=====	=====	=====

	<b><u>Balance as at</u></b>	<b><u>Income</u></b>	<b><u>Expenditure</u></b>	<b><u>Balance as at</u></b>
	<b><u>1 July 2023</u></b>			<b><u>31 May 2024</u></b>
	£	£	£	£
<b>Unrestricted Funds</b>				
General Funds	91,065	174,836	(213,072)	52,829
	=====	=====	=====	=====

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Analysis of net assets between funds – current period

	<b><u>Unrestricted Funds</u></b>	<b><u>Total Funds</u></b>
	<b><u>31 May</u></b>	<b><u>31 May</u></b>
	<b><u>2025</u></b>	<b><u>2025</u></b>
	£	£
Current Assets	18,576	18,576
Creditors due Within One Year	(1,020)	(1,020)
	-----	-----
	17,556	17,556
	=====	=====

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED**

**31 MAY 2025**

**Analysis of net Assets between Funds – prior period**

	<b><u>Unrestricted Funds</u></b>	<b><u>Total Funds</u></b>
	<b><u>31 May</u></b>	<b><u>31 May</u></b>
	<b><u>2024</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
Current Assets	57,674	57,674
Creditors due Within One Year	(4,845)	(4,845)
	<u>52,829</u>	<u>52,829</u>
	=====	=====

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

England & Wales - Charity number 303051

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# Accounts

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**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 MAY 2024**

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 MAY 2024

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**Trustees** Douglas Conn  
Simon Pollock  
Nicholas Sonenfield  
Avram Goldberg, Chair (appointed 1 June 2024)

**Charity registered number** 303051

**Principal office** 70 Bridge Lane  
London  
NW11 0EJ

**Independent Examiner** Edward Passmore FCA  
BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW

**Bankers** Metro Bank plc  
1 Southampton Row  
London  
WC1B 5HA

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## HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MAY 2024

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The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2023 to 31 May 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity as per its governing document are:

- To further the development and education of boys, young men, girls and young women through their leisure-time activities so as to help them achieve their physical, mental and spiritual potential so that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Activities undertaken to achieve objectives**

The Club is an Affiliated Member Club of the Football Association and is a Jewish Football and Youth Club for Boys, Girls and Adults for all ages. The club's main aim is to help people find their talent in football by engaging them in Sunday League matches with regular training. HMH is based on strong core values and its ethical treatment to all players. There is regular training sessions for all ages

As one of the UK's leading Jewish Football Clubs and the only one to be affiliated to Maccabi GB with teams in the Maccabi Junior, Watford Friendly, Excell and Maccabi Southern Leagues, the Club are a 2 Star FA Accredited Club working towards our 3rd star. The Club seeks to provide membership to Jewish children that wish to play and encourages participation and gives equal treatment and coaching to players of all skill levels. The club does not exclude from its membership those that cannot afford to contribute.

The teams are run, primarily, by parents.

#### **Achievements and performance**

##### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The net deficit in the period has arisen due to the change to the year end date to bring the accounting year in line with the playing season. As a result, contributions received in June 2024 are not recognised in these financial statements. Further, since last year the club now reports on an accruals basis as a result of its turnover exceeding the relevant threshold. Therefore, these financial statements only reflect income and expenditure for the actual reporting period. Notwithstanding this, the financial health of the club is robust based on the charity's current cash position and trading. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 MAY 2024**

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**b. Reserves policy**

At the year end the trust's reserves were £52,859 (2023: £91,065). There was £11,674 (2023: £102,328) in the trust's bank account, all of which is held in unrestricted funds. These funds are held in order to meet any unforeseen expenditure. The trustees review the level of funds required on an annual basis when they set the level of donations due for the year.

**c. Review of the Year**

The club raises its income from its members by way of contributions and the resultant gift aid reclaims that can be made.

During the period ended 31st May 2024, the club generated income of £174,836 (2023: £253,160) and incurred costs of £213,072 (2023: £225,658), resulting in net (deficit)/surplus of £(38,206) (2023: £27,502).

**Structure, governance and management**

**a. Constitution**

Highgate and Muswell Hill Jewish Youth Club is a registered charity, number 303051, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

New trustees are appointed by the board of trustees, having regard to the skills, knowledge and experience needed for the effective administration of the club.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

---

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 MAY 2024

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Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Simon Pollock**

Trustee

Date: 04/04/2025

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## HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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### INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MAY 2024

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#### **Independent Examiner's Report to the Trustees of Highgate and Muswell Hill Jewish Youth Club ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 May 2024.

#### **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 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

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.

Signed: *Edward Passmore*

Dated: 05/04/2025

Edward Passmore FCA

BKL Audit LLP  
35 Ballards Land  
London  
N3 1XW

HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MAY 2024

	Note	Unrestricted funds 2024 (11 months) £	Total funds 2024 (11 months) £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	174,836	174,836	253,160
<b>Total income</b>		<u>174,836</u>	<u>174,836</u>	<u>253,160</u>
<b>Expenditure on:</b>				
Charitable activities	4	213,072	213,072	225,658
<b>Total expenditure</b>		<u>213,072</u>	<u>213,072</u>	<u>225,658</u>
<b>Net movement in funds</b>		<u>(38,236)</u>	<u>(38,236)</u>	<u>27,502</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		91,065	91,065	63,563
Net movement in funds		(38,236)	(38,236)	27,502
<b>Total funds carried forward</b>		<u><u>52,829</u></u>	<u><u>52,829</u></u>	<u><u>91,065</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 8 to 16 form part of these financial statements.

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**BALANCE SHEET  
AS AT 31 MAY 2024**

	Note		31 May 2024 £	30 June 2023 £
<b>Current assets</b>				
Debtors	9	45,959	4,695	
Cash at bank and in hand		11,715	102,328	
		57,674	107,023	
Creditors: amounts falling due within one year		(4,845)	(15,958)	
	10	52,829	91,065	
<b>Total net assets</b>		<b>52,829</b>	<b>91,065</b>	
<b>Charity funds</b>				
Unrestricted funds	11	52,829	91,065	
<b>Total funds</b>		<b>52,829</b>	<b>91,065</b>	

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Simon Pollock**  
Trustee

Date: 04/04/2025

The notes on pages 8 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024**

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**1. General information**

Highgate and Muswell Hill Jewish Youth Club is a charity registered with the Charity Commission constituted under a Deed of Trust with charity number 303051.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Highgate and Muswell Hill Jewish Youth Club 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.

The previous financial statements were prepared on the receipts and payments basis and as such the prior year's numbers have been restated to be on an accruals basis as the income exceeds the receipts and payments threshold.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024

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**2. Accounting policies (continued)**

**2.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.7 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.8 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024

3. Income from donations and legacies

	<b>Unrestricted funds 2024 (11 months) £</b>	<b>Total funds 2024 (11 months) £</b>
Donations	174,836	<b>174,836</b>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	253,160	253,160

4. Analysis of expenditure on charitable activities

Summary by fund type

	<b>Unrestricted funds 2024 (11 months) £</b>	<b>Total 2024 (11 months) £</b>
Developing young people	213,072	<b>213,072</b>
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Developing young people	225,658	225,658

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024**

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly (11 months) £</b>	<b>Support costs (11 months) £</b>	<b>Total funds (11 months) £</b>
Developing young people	198,944	14,128	<b>213,072</b>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Developing young people	208,336	17,322	225,658

**Analysis of direct costs**

	<b>Developing young people (11 months) £</b>	<b>Total funds (11 months) £</b>
Staff costs	37,304	<b>37,304</b>
Rent of pitches and 5-a-side courts	49,660	<b>49,660</b>
Coaches and trainers	93,327	<b>93,327</b>
Fees and fines to leagues	8,141	<b>8,141</b>
Kit	6,442	<b>6,442</b>
Trophies	428	<b>428</b>
Equipment	3,642	<b>3,642</b>
	<u>198,944</u>	<u><b>198,944</b></u>

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Developing young people 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	40,794	40,794
Rent of pitches and 5-a-side courts	90,464	90,464
Coaches and trainers	47,683	47,683
Fees and fines to leagues	20,338	20,338
Kit	8,785	8,785
Trophies	272	272
	208,336	208,336

**Analysis of support costs**

	<b>Developing young people 2024 (11 months) £</b>	<b>Total funds 2024 (11 months) £</b>
Insurance	4,453	<b>4,453</b>
Website hosting	5,021	<b>5,021</b>
Managers & secretary's expenses	1,203	<b>1,203</b>
Advertising	531	<b>531</b>
Legal and professional fees	520	<b>520</b>
Governance costs	2,400	<b>2,400</b>
	14,128	<b>14,128</b>

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Developing young people 2023 £</i>	<i>Total funds 2023 £</i>
Insurance	993	993
Website hosting	4,825	4,825
Miscellaneous expenses	1,666	1,666
Managers and secretary's expenses	7,438	7,438
Governance costs	2,400	2,400
	17,322	17,322
	17,322	17,322

Governance costs consists of £2,400 (2023: £2,400) of Independent Examiners fees.

**6. Independent examiner's remuneration**

	<b>2024 £</b>	2023 £
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	<b>2,400</b>	2,400
	<b>2,400</b>	2,400

**7. Staff costs**

	<b>2024 £</b>	2023 £
Wages and salaries	34,851	38,118
Contribution to defined contribution pension schemes	2,453	2,676
	<b>37,304</b>	40,794
	<b>37,304</b>	40,794

The average number of persons employed by the Charity during the period was as follows:

	<b>2024 No.</b>	2023 No.
Staff	<b>1</b>	1
	<b>1</b>	1

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024

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**7. Staff costs (continued)**

No employee received remuneration amounting to more than £60,000 in either year.

Key Management Personnel are deemed to be the Trustees, who are listed on the reference and administrative details page. There was no remuneration paid to these in either year.

**8. Trustees' remuneration and expenses**

During the period, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the period ended 31 May 2024, no Trustee expenses have been incurred (2023 - £NIL).

**9. Debtors**

	<b>31 May 2024</b>	<i>30 June 2023</i>
	£	£
<b>Due within one year</b>		
Gift Aid receivable	<b>40,519</b>	-
Prepayments and accrued income	<b>5,440</b>	4,695
	<b>45,959</b>	4,695

**10. Creditors: Amounts falling due within one year**

	<b>31 May 2024</b>	<i>30 June 2023</i>
	£	£
Accruals and deferred income	<b>4,845</b>	15,958

HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024

11. Statement of funds

Statement of funds - current period

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
<b>Unrestricted funds</b>				
General Funds	91,065	174,836	(213,072)	52,829

Statement of funds - prior period

	<i>Balance at 1 July 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2023 £</i>
<b>Unrestricted funds</b>				
General Funds	63,563	253,160	(225,658)	91,065

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2024

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12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	<b>Unrestricted funds 31 May 2024 £</b>	<b>Total funds 31 May 2024 £</b>
Current assets	57,674	<b>57,674</b>
Creditors due within one year	(4,845)	<b>(4,845)</b>
<b>Total</b>	<u>52,829</u>	<u><b>52,829</b></u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 30 June 2023 £</i>	<i>Total funds 30 June 2023 £</i>
Current assets	107,023	107,023
Creditors due within one year	(15,958)	(15,958)
<b>Total</b>	<u>91,065</u>	<u>91,065</u>

13. Related party transactions

Donations from trustees totalled £12,000.

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

England & Wales - Charity number 303051

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# Accounts

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**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2023

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<b>Trustees</b>	Douglas Conn Simon Pollock, Chair Nick Sonenfield
<b>Charity registered number</b>	303051
<b>Principal office</b>	70 Bridge Lane London NW11 0EJ
<b>Independent Examiner</b>	Ian Saunderson FCA BKL Audit LLP 35 Ballards Lane London N3 1XW
<b>Bankers</b>	Metro Bank plc 1 Southampton Row London WC1B 5HA  National Westminster Bank plc 85 High Road London N2 8AE

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## HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

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The Trustees present their annual report together with the financial statements of the Highgate and Muswell Hill Jewish Youth Club for the year 1 July 2022 to 30 June 2023.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity as per its governing document are:

- To further the development and education of boys, young men, girls and young women through their leisure-time activities so as to help them achieve their physical, mental and spiritual potential so that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Activities undertaken to achieve objectives**

The Club is an Affiliated Member Club of the Football Association and is a Jewish Football and Youth Club for Boys, Girls and Adults for all ages. The club's main aim is to help people find their talent in football by engaging them in Sunday League matches with regular training. HMH is based on strong core values and its ethical treatment to all players. There is regular training sessions for all ages

As one of the UK's leading Jewish Football Clubs and the only one to be affiliated to Maccabi GB with teams in the Maccabi Junior, Watford Friendly, Excell and Maccabi Southern Leagues, the Club are a 2 Star FA Accredited Club working towards our 3rd star. The Club seeks to provide membership to Jewish children that wish to play and encourages participation and gives equal treatment and coaching to players of all skill levels. The club does not exclude from its membership those that cannot afford to contribute.

The teams are run, primary, by Parents.

#### **Achievements and performance**

##### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

At the year end the trust's reserves were £91,065 (2022: £63,563). There was £102,328 (2022: £68,998) in the trust's bank account, all of which is held in unrestricted funds. These funds are held in order to meet any unforeseen expenditure. The trustees review the level of funds required on an annual basis when they set the level of subscriptions due for the year.

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## HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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#### c. Review of the Year

The club raises its income from its members by way of contributions and the resultant gift aid reclaims that can be made.

During the year ended 30th June 2023, the club generated income of £253,160 (2022: £244,897) and incurred costs of £225,658 (2022: £268,180), resulting in net surplus/(deficit) of £27,502 (2022: £(23,283)).

#### Structure, governance and management

##### a. Constitution

Highgate and Muswell Hill Jewish Youth Club is a registered charity, number 303051, and is constituted under a Trust deed.

##### b. Methods of appointment or election of Trustees

New trustees are appointed by the board of trustees, having regard to the skills, knowledge and experience needed for the effective administration of the club.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Simon Pollock**  
(Chair of Trustees)  
Date: 15 April 2024

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## HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

---

#### Independent Examiner's Report to the Trustees of Highgate and Muswell Hill Jewish Youth Club (the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

#### 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 2011 Act').

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

#### Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

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.

*Ian Saunderson*

Signed:

Dated: 26/04/2024

Ian Saunderson FCA

BKL Audit LLP  
35 Ballards Land  
London  
N3 1XW

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
<b>Income from:</b>				
Donations and legacies	3	253,160	253,160	244,897
<b>Total income</b>		<u>253,160</u>	<u>253,160</u>	<u>244,897</u>
<b>Expenditure on:</b>				
Charitable activities	4	225,658	225,658	268,180
<b>Total expenditure</b>		<u>225,658</u>	<u>225,658</u>	<u>268,180</u>
<b>Net movement in funds</b>		<u>27,502</u>	<u>27,502</u>	<u>(23,283)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		63,563	63,563	86,846
Net movement in funds		27,502	27,502	(23,283)
<b>Total funds carried forward</b>		<u>91,065</u>	<u>91,065</u>	<u>63,563</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these financial statements.

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**BALANCE SHEET  
AS AT 30 JUNE 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	9	4,695	2,890
Cash at bank and in hand		102,328	68,998
		<u>107,023</u>	<u>71,888</u>
Creditors: amounts falling due within one year		(15,958)	(8,325)
	10	<u>91,065</u>	<u>63,563</u>
<b>Total net assets</b>		<b><u>91,065</u></b>	<b><u>63,563</u></b>
<b>Charity funds</b>			
Unrestricted funds	11	91,065	63,563
<b>Total funds</b>		<b><u>91,065</u></b>	<b><u>63,563</u></b>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Simon Pollock**  
(Chair of Trustees)

Date: 15 April 2024

The notes on pages 7 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**1. General information**

Highgate and Muswell Hill Jewish Youth Club is a charity registered with the Charity Commission constituted under a Deed of Trust with charity number 303051.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Highgate and Muswell Hill Jewish Youth Club 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.

The previous financial statements were prepared on the receipts and payments basis and as such the prior year's numbers have been restated to be on an accruals basis as the income exceeds the receipts and payments threshold.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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## HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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#### 2. Accounting policies (continued)

##### 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

##### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

#### 3. Income from donations and legacies

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	253,160	<b>253,160</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	244,897	244,897
	<hr/> <hr/>	<hr/> <hr/>

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>
Developing young people	225,658	<b>225,658</b>
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Developing young people	268,180	268,180
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
Developing young people	208,336	17,322	<b>225,658</b>
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Developing young people	256,399	11,781	268,180
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	<b>Developing young people 2023 £</b>	<b>Total funds 2023 £</b>
Staff costs	40,794	<b>40,794</b>
Rent of pitches and 5-a-side courts	90,464	<b>90,464</b>
Coaches and trainers	47,683	<b>47,683</b>
Fees and fines to leagues	20,338	<b>20,338</b>
Kit	8,785	<b>8,785</b>
Trophies	272	<b>272</b>
	<u>208,336</u>	<u><b>208,336</b></u>
	<i>Developing young people 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	38,176	38,176
Rent of pitches and 5-a-side courts	120,569	120,569
Coaches and trainers	71,860	71,860
Fees and fines to leagues	13,769	13,769
Kit	10,198	10,198
Trophies	1,827	1,827
	<u>256,399</u>	<u>256,399</u>

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Developing young people 2023 £</b>	<b>Total funds 2023 £</b>
Insurance	993	<b>993</b>
Website hosting	4,825	<b>4,825</b>
Miscellaneous expenses	1,666	<b>1,666</b>
Managers & secretary's expenses	7,438	<b>7,438</b>
Governance costs	2,400	<b>2,400</b>
	<u>17,322</u>	<u><b>17,322</b></u>

	<i>Developing young people 2022 £</i>	<i>Total funds 2022 £</i>
Insurance	500	500
Security	3,524	3,524
Miscellaneous expenses	1,226	1,226
Managers and secretary's expenses	2,984	2,984
Governance costs	3,547	3,547
	<u>11,781</u>	<u>11,781</u>

Governance costs consists of £2,400 (2022: £3,547) of Independent Examiners fees.

**6. Independent examiner's remuneration**

	<b>2023 £</b>	<b>2022 £</b>
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	<u><b>2,400</b></u>	<u><b>3,547</b></u>

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**7. Staff costs**

	<b>2023</b>	<i>2022</i>
	£	£
Wages and salaries	<b>38,118</b>	35,679
Contribution to defined contribution pension schemes	<b>2,676</b>	2,497
	<b>40,794</b>	38,176
	<b>40,794</b>	38,176

The average number of persons employed by the Charity during the year was as follows:

	<b>2023</b>	<i>2022</i>
	No.	No.
Staff	<b>1</b>	1
	<b>1</b>	1

No employee received remuneration amounting to more than £60,000 in either year.

Key Management Personnel are deemed to be the Trustees, who are listed on the reference and administrative details page. There was no remuneration paid to these in either year.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2022 - £NIL*).

During the year ended 30 June 2023, no Trustee expenses have been incurred (*2022 - £NIL*).

**9. Debtors**

	<b>2023</b>	<i>2022</i>
	£	£
<b>Due within one year</b>		
Prepayments and accrued income	<b>4,695</b>	2,890
	<b>4,695</b>	2,890
	<b>4,695</b>	2,890

**10. Creditors: Amounts falling due within one year**

	<b>2023</b>	<i>2022</i>
	£	£
Accruals and deferred income	<b>15,958</b>	8,325
	<b>15,958</b>	8,325

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>				
General Funds	<u>63,563</u>	<u>253,160</u>	<u>(225,658)</u>	<u>91,065</u>

**Statement of funds - prior year**

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
<b>Unrestricted funds</b>				
General Funds	<u>86,784</u>	<u>244,897</u>	<u>(268,118)</u>	<u>63,563</u>

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	107,023	<b>107,023</b>
Creditors due within one year	(15,958)	<b>(15,958)</b>
<b>Total</b>	<u>91,065</u>	<u><b>91,065</b></u>

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HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

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12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	71,888	71,888
Creditors due within one year	(8,325)	(8,325)
<b>Total</b>	<u>63,563</u>	<u>63,563</u>

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

England & Wales - Charity number 303051

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# Accounts

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**HIGHGATE AND MUSWELL HILL**

**JEWISH YOUTH CLUB**

**ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2022**

**CHARITY NO: 303051**

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

Page 1

**LEGAL AND ADMINISTRATIVE DETAILS**

**NAME OF CHARITY** : Highgate and Muswell Hill  
Jewish Youth Club

**CHARITY NUMBER** : 303051

**GOVERNING INSTRUMENT** : Deed of Trust dated  
7th March 1967

**TRUSTEES** : Douglas Conn  
Simon Pollock  
Nicholas Sonenfield

**REGISTERED ADDRESS** : 70 Bridge Lane  
London NW11 0EJ

**BANKERS** : Metro Bank  
1 Southampton Row  
London WC1B 5HA

Nat West Bank Plc  
85 High Road  
London N2 8AE

**TRUSTEES' REPORT**

The trustees present their report on the receipts and payments account for the year ended 30th June 2022.

**STRUCTURE, GOVERNANCE AND MANAGEMENT Governing Document**

The club was created by a Deed of Trust dated 7th March 1967. The club is affiliated to Maccabi GB which is the umbrella organisation for Jewish sporting activities in the UK as well as the London Football Association.

**Trustees**

The trustees who acted during the year were:

Douglas Conn  
David Marcus (resigned 6 May 2022)  
Simon Pollock  
Nicholas Sonenfield

All trustees give of their time voluntarily and receive no remuneration or other benefits.

**Organisational Structure**

The board of trustees is the governing body that administers the club. All major decisions are made by the board which meets regularly to discuss and formulate policy and decide on strategy. A scheme of delegation is in place and day to day responsibility of the affairs of the club rests with the current Chairman, Simon Pollock.

**Risk Management**

The board of trustees is responsible for the management of the risks faced by the club. All major risks to which the club is exposed have been identified, assessed and controls established as appropriate.

**OBJECTIVES AND ACTIVITIES**

The Club is an Affiliated Member Club of The Football Association and is a Jewish Football Club for Boys, Girls and Adults for all ages. The club's main aim is to help people find their talent in football by engaging them in Sunday League matches with regular training. HMH is based on strong core values and its ethical treatment to all players. There are regular training sessions for all age groups.

As one of the UK's leading Jewish Football Clubs and the only one to be affiliated to Maccabi GB with teams in the Maccabi Junior, Watford Friendly and Excel Football Leagues, the Club are an accredited FA Charter Standard Club. The club seeks to provide membership to Jewish children that wish to play and encourages participation and gives equal treatment and coaching to players of all skill levels. The club does not exclude from its membership those that cannot afford to contribute.

The teams are run, primarily, by Parents.

**TRUSTEES' REPORT (continued)**

**FINANCIAL REVIEW**

The club raises its income from its members by way of contribution and the resultant gift aid reclaims that can be made.

During the year ended 30th June 2022, the club generated income of £244,897 (2021: £246,512) and incurred costs of £264,683 (2021: £231,863), resulting in net (deficit)/profit of £(19,786) (2021: £14,649).

**RESERVES POLICY**

At the year end there was £68,998 (2021: £88,784) in the trust's bank account, all of which is held in unrestricted funds. These funds are held in order to meet any unforeseen expenditure. The trustees review the level of funds required on an annual basis when they set the level of subscriptions due for the year.

**Approved by the Trustees and signed on their behalf**

**Signed:**

  
SIMON POLLOCK

**Date: 18 April 2023**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

I report on the accounts of the Charity for the year ended 30th June 2022, which are set out on page 5.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

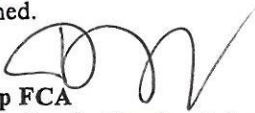
**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
**David Tropp FCA**  
**Berg Kaprow Lewis Chartered Accountants**  
**35 Ballards Lane**  
**LONDON N3 1XW**

**Date: 18 April 2023**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2022**

<b>Receipts</b>	<b>2022</b>	<b>2021</b>
Contributions	176,361	197,153
Gift Aid refunds	33,076	49,359
Sponsorship	35,460	-
	<b>244,897</b>	<b>246,512</b>
<b>Payments</b>		
Rent of Pitches and 5-a-side courts	116,824	84,090
Coaches and trainers	71,475	46,858
Wages and Salaries	38,176	39,104
Insurance	760	703
Web-site hosting costs	-	4,678
Fees and fines to leagues	15,969	20,138
Security	3,524	1,577
Miscellaneous expenses	1,226	4,990
Manager's and secretary's expenses	2,984	8,253
Kit	10,198	19,096
Accountancy	3,547	2,376
	<b>264,683</b>	<b>231,863</b>
<b>Net (Deficit)/Profit for the Year</b>	<b>(19,786)</b>	<b>14,649</b>
<b>Cash resources at beginning of year</b>	<b>88,784</b>	<b>74,135</b>
<b>Cash resources at end of year</b>	<b>68,998</b>	<b>88,784</b>

Approved by the Trustees and signed on their behalf

Signed:



Date: 18 April 2023

*Simon Powooc*

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

England & Wales - Charity number 303051

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# Accounts

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**HIGHGATE AND MUSWELL HILL**  
**JEWISH YOUTH CLUB**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**CHARITY NO: 303051**

**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

**ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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**HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

Page 1

**LEGAL AND ADMINISTRATIVE DETAILS**

**NAME OF CHARITY** : Highgate and Muswell Hill  
Jewish Youth Club

**CHARITY NUMBER** : 303051

**GOVERNING INSTRUMENT** : Deed of Trust dated  
7th March 1967

**TRUSTEES** : Douglas Conn  
David Marcus  
Simon Pollock  
Nicholas Sonnenfeld

**REGISTERED ADDRESS** : 70 Bridge Lane  
London NW11 0EJ

**BANKERS** : Nat West Bank plc  
85 High Road  
London N2 8AE

**TRUSTEES' REPORT**

The trustees present their report on the receipts and payments account for the year ended 30th June 2021.

**STRUCTURE, GOVERNANCE AND MANAGEMENT Governing Document**

The club was created by a Deed of Trust dated 7th March 1967. The club is affiliated to Maccabi GB which is the umbrella organisation for Jewish sporting activities in the UK as well as the London Football Association.

**Trustees**

The trustees who acted during the year were:

Douglas Conn  
David Marcus  
Simon Pollock  
Nicholas Souenfield

All trustees give of their time voluntarily and receive no remuneration or other benefits.

**Organisational Structure**

The board of trustees is the governing body that administers the club. All major decisions are made by the board which meets regularly to discuss and formulate policy and decide on strategy. A scheme of delegation is in place and day to day responsibility of the affairs of the club rests with the current Chairman, David Marcus.

**Risk Management**

The board of trustees is responsible for the management of the risks faced by the club. All major risks to which the club is exposed have been identified, assessed and controls established as appropriate.

**OBJECTIVES AND ACTIVITIES**

The Club is an Affiliated Member Club of The Football Association and is a Jewish Football Club for Boys, Girls and Adults for all ages. The club's main aim is to help people find their talent in football by engaging them in Sunday League matches with regular training. HMH is based on strong core values and its ethical treatment to all players. There are regular training sessions for all age groups.

As one of the UK's leading Jewish Football Clubs and the only one to be affiliated to Maccabi GB with teams in the Maccabi Junior, Watford Friendly and Excel Football Leagues, the Club are an accredited FA Charter Standard Club. The club seeks to provide membership to Jewish children that wish to play and encourages participation and gives equal treatment and coaching to players of all skill levels. The club does not exclude from its membership those that cannot afford to contribute.

The teams are run, primarily, by Parents.

**TRUSTEES' REPORT (continued)**

**FINANCIAL REVIEW**

The club raises its income from its members by way of contribution and the resultant gift aid reclaims that can be made.

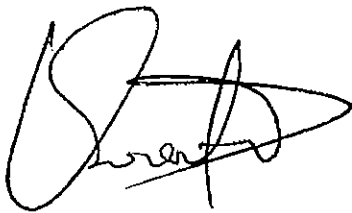
During the year ended 30th June 2021, the club generated income of £246,512 (2020: £198,367) and incurred costs of £231,863 (2020: £199,338), resulting in net profit/(deficit) of £14,649 (2020: £(971)).

**RESERVES POLICY**

At the year end there was £88,784 (2020: £74,135) in the trust's bank account, all of which is held in unrestricted funds. These funds are held in order to meet any unforeseen expenditure. The trustees review the level of funds required on an annual basis when they set the level of subscriptions due for the year.

Approved by the Trustees and signed on their behalf

Signed:

A handwritten signature in black ink, appearing to be 'Sharon', written over a horizontal line.

Date: 3 November 2021

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE HIGHGATE AND MUSWELL HILL JEWISH YOUTH CLUB**

I report on the accounts of the Charity for the year ended 30th June 2021, which are set out on page 5.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Tropp FCA  
FSPG Chartered Accountants  
21 Bedford Square  
LONDON WC1B 3HH



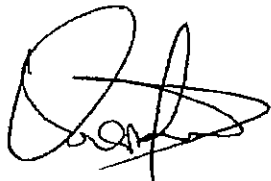
Date: 3 November 2021

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2021**

<b>Receipts</b>	<b>2021</b>	<b>2020</b>
Contributions	197,153	148,155
Gift Aid refunds	49,359	35,213
Sponsorship	-	15,000
	<hr/>	<hr/>
	246,512	198,367
<b>Payments</b>		
Rent of Pitches and 5-a-side courts	84,090	80,419
Coaches and trainers	46,858	49,777
Wages and Salaries	39,104	28,676
Insurance	703	457
Web-site hosting costs	4,678	1,263
Fees and fines to leagues	20,138	12,484
Security	1,577	-
Miscellaneous expenses	4,990	1,390
Manager's and secretary's expenses	8,253	8,680
Kit	19,096	14,254
Accountancy	2,376	1,938
	<hr/>	<hr/>
	231,863	199,338
	<hr/>	<hr/>
<b>Net Profit / (Deficit) for the Year</b>	<b>14,649</b>	<b>(971)</b>
<b>Cash resources at beginning of year</b>	<b>74,135</b>	<b>75,106</b>
	<hr/>	<hr/>
<b>Cash resources at end of year</b>	<b>88,784</b>	<b>74,135</b>
	<hr/>	<hr/>

Approved by the Trustees and signed on their behalf

Signed:



Date: 3 November 2021

