CHARITY REGISTRATION NUMBER: 1154962

Leeds Jewish Educational Centre

Unaudited Financial Statements

30 November 2025

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Leeds Jewish Educational Centre

Financial Statements

Year ended 30 November 2025

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Leeds Jewish Educational Centre

Trustees' Annual Report

Year ended 30 November 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2025.

Reference and administrative details

Registered charity name	Leeds Jewish Educational Centre
Charity registration number	1154962
Principal office	431 Bury New Road Salford M7 4ED
The trustees	B Joseph M Joseph A Heimann
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Leeds Jewish Educational Centre is constituted under a trust deed dated 26 October 2013. It is a registered charity with a charity number being 1154962.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr A Kramer on behalf of the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Objectives and activities

The objects of the charity are: (i) the advancement of Jewish educational projects; (ii) relief of financial hardship and (iii) the promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

The trustees confirm that they have referred to the guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees consider they have met the public benefit test and outline these achievements below.

Grant making policy
The charity is funded by donations. The charity gives out grants in line with the above objects.

Grants made during the year to institutions or individuals are as detailed in the accounts.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Achievements and performance

The charity received £415,406 (2024: £470,157) in donations and grants during the year and £410,552 (2024: £408,721) was paid out by way of direct charitable activity, grants and support costs. Most of the costs relate to Leeds Kollel, an academy for advanced learning based in Leeds that also reaches out to the local Jewish community.

The grants were made in line with the stated objects of the charity and are as stated in the notes to the accounts.

The charity has governance costs comprising professional fees.

The trustees would like to record their appreciation for all the financial support received from benefactors both locally and nationally who have helped the charity during the year.

Fundraising costs incurred during the year are as detailed in the notes and relate to the ongoing community project in Leeds as well as the annual fundraising dinner that is one of the highlights of the calendar for the local Jewish population.

There were no related party transactions in the reporting period.

There was an overall net income and net movement in funds for the year amounting to £2,212 (2024: £10,549).

Financial review

Reserves policy
The unrestricted fund represents the unrestricted funds arising from past operating results. The trustees wish to keep reserves as low as possible in order to maximise paying out of grants.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations which are seasonal.

The free reserves, represented by the net current assets of the charity, amounted to £12,657 (2024: £8,878), all of which are unrestricted.

The trustees' annual report was approved on 18 September 2026 and signed on behalf of the board of trustees by:

B Joseph
Trustee

Leeds Jewish Educational Centre

Independent Examiner's Report to the Trustees of Leeds Jewish Educational Centre

Year ended 30 November 2025

I report to the trustees on my examination of the financial statements of Leeds Jewish Educational Centre ('the charity') for the year ended 30 November 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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 in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

18 September 2026

Leeds Jewish Educational Centre

Statement of Financial Activities

Year ended 30 November 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	365,456	49,950	**415,406**	470,157
Investment income	**5**	14	–	**14**	53
Total income		365,470	49,950	**415,420**	470,210
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**6**	2,656	–	**2,656**	50,940
Expenditure on charitable activities	**7,8**	360,602	49,950	**410,552**	408,721
Total expenditure		363,258	49,950	**413,208**	459,661
Net income and net movement in funds		2,212	–	**2,212**	10,549
Reconciliation of funds					
Total funds brought forward		15,145	–	**15,145**	4,596
Total funds carried forward		17,357	–	**17,357**	15,145

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

Leeds Jewish Educational Centre

Statement of Financial Position

30 November 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**15**		**4,700**	6,267
Current assets				
Debtors	**16**	**9,001**		9,001
Cash at bank and in hand		**7,157**		3,077
		16,158		12,078
Creditors: amounts falling due within one year	**17**	**3,501**		3,200
Net current assets			**12,657**	8,878
Total assets less current liabilities			**17,357**	15,145
Net assets			**17,357**	15,145
Funds of the charity				
Unrestricted funds			**17,357**	15,145
Total charity funds	**18**		**17,357**	15,145

These financial statements were approved by the board of trustees and authorised for issue on 18 September 2026, and are signed on behalf of the board by:

B Joseph
Trustee

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

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 431 Bury New Road, Salford, M7 4ED.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	365,456	–	**365,456**
Grants			
Lottery Grant	–	19,950	**19,950**
Delapage	–	30,000	**30,000**
	365,456	49,950	**415,406**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	470,157	–	470,157
Grants			
Lottery Grant	–	–	–
Delapage	–	–	–
	470,157	–	470,157

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	14	**14**	53	53

6. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Advertising and publicity	2,656	**2,656**	50,940	50,940

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Charitable grants & direct activities for Leeds Kollel	353,975	30,000	**383,975**
Community Wellbeing	2,613	19,950	**22,563**
Support costs	4,014	–	**4,014**
	360,602	49,950	**410,552**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable grants & direct activities for Leeds Kollel	399,511	–	399,511
Community Wellbeing	–	–	–
Support costs	9,210	–	9,210
	408,721	–	408,721

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable grants & direct activities for Leeds Kollel	64,978	318,997	3,114	**387,089**	407,821
Community Wellbeing	22,563	–	–	**22,563**	–
Governance costs	–	–	900	**900**	900
	87,541	318,997	4,014	**410,552**	408,721

9. Analysis of support costs

	Analysis of support costs	**Total 2025**	Total 2024
	£	**£**	£
General office	3,114	**3,114**	8,310
Governance costs	900	**900**	901
	4,014	**4,014**	9,211

10. Analysis of grants

	2025	2024
	£	£
Grants to institutions		
Ahavas Shalom Trust	**4,000**	–
Ami Community Aid	**5,000**	1,892
Ateres	**1,000**	–
Bederech Kovod	**–**	8,700
Beis Hamedrash Hechodosh	**5,000**	–
Grants less than £1,000	**1,301**	8,010
Keren Zvi	**–**	3,000
Kollel Kinyan Hashas	**2,000**	–
Kupas Hachesed	**5,000**	–
Law of Truth Talmudical College	**9,360**	–
Lechem Shlomo	**12,500**	–
New Central Vilna	**24,547**	27,019
OY Foundation	**8,000**	–
RHTR	**47,000**	81,350
Shir Chesed	**3,900**	–
TTT	**–**	7,000
Yishaya Adler Memorial Fund	**1,250**	–
	129,858	136,971
Grants to individuals		
Food Support	**16,810**	–
Student Grants	**–**	7,510
Educational Grants	**24,732**	4,120
Festival Grants	**30,000**	32,825
Relief Of Poverty Grants	**117,597**	140,012
	189,139	184,467
Total grants	**318,997**	321,438

11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	**1,567**	2,089

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**900**	900

13. Staff costs

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Motor vehicles	**Total**
	£	**£**
Cost		
At 1 December 2024 and 30 November 2025	13,250	**13,250**
Depreciation		
At 1 December 2024	6,983	**6,983**
Charge for the year	1,567	**1,567**
At 30 November 2025	8,550	**8,550**
Carrying amount		
At 30 November 2025	4,700	**4,700**
At 30 November 2024	6,267	6,267

16. Debtors

	2025	2024
	£	£
Other debtors	**9,001**	9,001

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**1,501**	1,500
Accruals and deferred income	**2,000**	1,700
	3,501	3,200

18. Analysis of charitable funds

Unrestricted funds

	At 01 Dec 2024 £	Income £	Expenditure £	**At 30 Nov 2025 £**
General funds	15,145	365,470	(363,258)	**17,357**

	At 01 Dec 2023 £	Income £	Expenditure £	At 30 Nov 2024 £
General funds	4,596	470,210	(459,661)	15,145

Restricted funds

	At 01 Dec 2024 £	Income £	Expenditure £	**At 30 Nov 2025 £**
Restricted fund - grants receivable	–	49,950	(49,950)	**–**

	At 01 Dec 2023 £	Income £	Expenditure £	At 30 Nov 2024 £
Restricted fund - grants receivable	–	–	–	–

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	4,700	**4,700**
Current assets	16,158	**16,158**
Creditors less than 1 year	(3,501)	**(3,501)**
Net assets	17,357	**17,357**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	6,267	6,267
Current assets	12,078	12,078
Creditors less than 1 year	(3,200)	(3,200)
Net assets	15,145	15,145

20. Taxation

Leeds Jewish Educational Centre is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.