BEENSTOCK HOME MANAGEMENT CO. LTD

England & Wales · Charity number 1087224

Details

Status	Registered
Legal form	Charitable company
Company number	03777848
Registered	2001-06-28
Register	View on the Charity Commission register

Contact

Address	The Beenstock Home 19-21 Northumberland Street Salford M7 4RP
Phone	01617921515

Activities

Objects: TO RELIEVE ELDERLY PERSONS OF THE ORTHODOX JEWISH FAITH, IN PARTICULAR THOSE RESIDENT IN THE NORTH WEST OF ENGLAND, BY THE PROVISION OF HOUSING, AND OTHER SERVICES AND FACILITIES CALCULATED TO REDUCE THE NEED OF SUCH PERSONS

Activities: Promoting the welfare of the frail and elderly, particular those of the Orthodox Jewish faith in the north of England

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Arts/culture/heritage/science
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE NORTH WEST OF ENGLAND
- Salford City

Downloaded from opencharities.uk/ew/1087224

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,910,974	£1,978,455	£351,194	58
2024-03-31	£2,105,121	£2,014,924	£418,675	60
2023-03-31	£1,696,071	£1,747,266	£328,479	60
2022-03-31	£1,533,124	£1,554,770	£379,674	58
2021-03-31	£1,940,974	£1,838,401	£401,320	63

Trustees

Name	Role	Appointed
HOSEAS AVIGDOR FRIEDLANDER		
MORDECAI HALPERN		
NAVAH KESTENBAUM		2013-01-30

Downloaded from opencharities.uk/ew/1087224

BEENSTOCK HOME MANAGEMENT CO. LTD

England & Wales - Charity number 1087224

Accounts

COMPANY REGISTRATION NUMBER: 03777848
CHARITY REGISTRATION NUMBER: 1087224

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

31 March 2025

G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road
Middleton
Manchester
England
M24 2LX

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' & strategic annual report (incorporating the directors' report)	1
Independent auditor's report to the members	7
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Trustees' & Strategic Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Beenstock Home Management Co. Ltd
Charity registration number	1087224
Company registration number	03777848
Principal office and registered office	Brulimar House Jubilee Road Middleton Manchester M24 2LX England

The trustees

Mordechai Halpern
Hoseas Avigdor Friedlander
Navah Kestenbaum

Auditor	G A Harris & Co Limited Chartered accountants & statutory auditor Brulimar House Jubilee Road Middleton Manchester England M24 2LX

Structure, governance and management

Beenstock Home Management Co. Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 May 1999 as a company and the company number is 3777848. The Memorandum and Articles of Association were amended by special resolution on 17 March 2001. It was registered as a charity on 28 June 2001 with the charity number being 1087224.

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.

The home manager Mrs S. Neumann is CEO and responsible for day to day affairs on behalf of the trustees. Mrs Huppert assists with bookkeeping and internal financial controls. Mrs Neumann and Mrs Huppert are accountable to the trustees who ultimately have legal responsibility for the overall management and control of the charity and meet regularly. 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 is the sole domain of the trustees.

The trustees of the charity are legally responsible for the overall management and control of the charity and meet regularly. A management committee which includes the trustees, user representatives, volunteers and staff representatives meet monthly to review financial and performance reports. The committee has delegated responsibility for scrutiny and strategic planning.

Objectives and activities

The objects of the charity are to relieve elderly persons of the Orthodox Jewish faith, in particular those resident in the North West of England, by the provision of housing, and other services and facilities are calculated to provide the need of such persons.

The main activities are the provision of residential care, nursing care, supported independent living units, domiciliary care, recreational activities for both residents, tenants and local elderly people. All activities are provided within an Orthodox Jewish framework.

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

The trustees have regard to the public benefit duty of the charity and consider this is met by the activities of the charity. In particular benefit is received by the elderly vulnerable population:

-Funding offered by a local authority to pay for a place in the care home.

-People who are unable to pay receive particular benefit from charitable funds.

-Housing benefit and social care packages to cover the cost of supported accommodation and domiciliary care costs.

-Local people who are elderly and in need, but living in their own homes, join for organised recreational activities in the care home.

-Nursing, CHC.

-Providing respite care funded through NHS.

-Provisions of activities through the charities stated aims and objectives.

The trustees measure the success of achieving the stated aims by enhancing the value of the life of the individuals who live at the home. The trustees consider they have met their aims successfully this year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity received £62,140 (2024: £222,780) in donations and grants during the year. The charity also received £222,157 (2024: £179,853) in rent receivable as well as £1,625,919 (2024: £1,640,541) for charitable activities in respect of nursing home services.

The charity spent £1,972,656 (2024: £1,959,824) on costs associated with services at the nursing home as well as grant funding, support and governance costs. These costs are in line with the objects of the charity.

The charity has governance costs comprising professional fees.

There were no material fundraising costs during the year.

Related party transactions in the reporting period are as disclosed in the notes to the accounts.

There was an overall deficit of resources for the year amounting to £67,481 (2024 Surplus: £90,197.)

The Trustees believe that the level of reserves brought forward of the charity are sufficient to absorb the deficit in the year.

The trustees and management of the home have identified that new residents can only come in to the home after a financial care plan has been agreed. this will ensure that the bad debts the charity incurred previously are not repeated. Occupancy rates remain high and the control of overheads especially wages is monitored by the trustees and as little agency staff as possible are utilised.

The health and wellbeing of the residents is paramount, lessons have been learned from the spread of covid. The receipts of a grant from the sports council during the year has also allowed additional mobility activities to take place within the home.

Demand for the home services remains strong, the home maintains a small number of vacancies to cater for emergencies within the community.

Financial review

The trustees and management of the Beenstock Home are happy to report another year of improvements during the year 31st March 2025.

The total number of registered nursing beds is 32, and 10 sheltered flats.

This continues our strategy of shifting service delivery to a more fragile and dependent client group.

The new care beds are all on the second floor and the rooms are serviced by the new lounge/kitchenette which we built previously.

Service users have a comfortable space for socialising and light meals.

We now provide high quality elderly care including end of life care in an environment that is consistent with the Jewish values of our Home.

Key care staff completed the six steps end of life care programme which is the new gold standard for end of life care. We have designed bespoke care plans for Beenstock to reduce costs and to improve standards. of care planning. They are person centred and culturally appropriate. Our ability to now accommodate full end of life care at a very high standard is a considerable achievement. This has included some innovative approaches with our district nursing team to be able to provide subcoetaneous fluids and glucose.

As a charitable care home, we are pleased to have been able to subsidise a number of our residents who have very limited ability to cover the top ups. It is our hope that as our financial position improves we can continue to offer these subsidies when needed.

The trustees feel the services delivered by the Beenstock Home Management Co. Ltd have been of high standard and this has been evidenced through both Local Authority and CQC inspections. After the end of the year there was a CQC visit which gave the care home an outstanding rating. The charity has managed reasonably well in a difficult financial environment. The Home is anticipating the situation will improve yet further through-the increase in care beds and anticipated fundraising.

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

The Trustees believe that the financial viability of the home going forward is sustainable.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' & strategic annual report (incorporating the directors' report) and the strategic report were approved on 29 January 2026 and signed on behalf of the board of trustees by:

Hoseas Avigdor Friedlander
Trustee



Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Beenstock Home Management Co. Ltd

Year ended 31 March 2025

Opinion

We have audited the financial statements of Beenstock Home Management Co. Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the Beenstalk Home Management Co. LTD operates in, and identified the key laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act and tax legislation; and do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As the Beenstalk Home Management Co. LTD is classed as a small entity and has informed management we have made use of the ethical standards ES-PASE exemption.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Harris (Senior Statutory Auditor)

For and on behalf of
G A Harris & Co Limited
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road
Middleton
Manchester
England
M24 2LX

29 January 2026

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	62,140	–	62,140	283,680
Charitable activities	6	1,848,076	–	1,848,076	1,820,394
Investment income	7	758	–	758	1,047
Total income		1,910,974	–	1,910,974	2,105,121
Expenditure					
Expenditure on charitable activities	8,9	1,972,656	5,799	1,978,455	2,014,924
Total expenditure		1,972,656	5,799	1,978,455	2,014,924
Net (expenditure)/income and net movement in funds		(61,682)	(5,799)	(67,481)	90,197
Reconciliation of funds					
Total funds brought forward		412,876	5,799	418,675	328,479
Total funds carried forward		351,194	–	351,194	418,675

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 14 to 22 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	251,650	302,140
Current assets			
Debtors	**16**	199,864	94,626
Cash at bank and in hand		122,032	103,684
		321,896	198,310
Creditors: amounts falling due within one year	**17**	222,352	81,774
Net current assets		99,544	116,536
Total assets less current liabilities		351,194	418,676
Net assets		351,194	418,676
Funds of the charity			
Restricted funds		–	5,799
Unrestricted funds		351,194	412,876
Total charity funds	**19**	351,194	418,675

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2026, and are signed on behalf of the board by:

Hoseas Avigdor Friedlander
Trustee

The notes on pages 14 to 22 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	(67,481)	90,197
Adjustments for:		
Depreciation of tangible fixed assets	61,271	61,204
Other interest receivable and similar income	(758)	(1,047)
Accrued expenses/(income)	19,558	(14,080)
Changes in:		
Trade and other debtors	(115,706)	(32,727)
Trade and other creditors	131,488	(38,752)
Cash generated from operations	28,372	64,795
Interest received	758	1,047
Net cash from operating activities	29,130	65,842
Cash flows from investing activities		
Purchase of tangible assets	(10,781)	(8,964)
Net cash used in investing activities	(10,781)	(8,964)
Net increase in cash and cash equivalents	18,349	56,878
Cash and cash equivalents at beginning of year	103,684	46,806
Cash and cash equivalents at end of year	122,033	103,684

The notes on pages 14 to 22 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brulimar House, Jubilee Road, Middleton, Manchester, M24 2LX, England.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The occupancy rates of the care home remain high and the care home services remain in demand. Informed management are controlling costs wherever possible. Grant applications continue successfully and the community fully supports the continuation of the care home which is a registered charity. There are no material reasons, with the level of unrestricted reserves that the charity has available, to cast doubt on the ability of the charity to continue as as a going concern for the foreseeable future.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, management and trustees are required to make significant judgements, about the carrying value of assets and liabilities that are not readily apparent from other sources. Such judgements relate to the treatment of assert purchases and if they are of a capital or revenue/replacement nature. Management and trustees will use their knowledge and experience of the Home to ensure such judgements are fair and consistent with previous judgements of the same category of assets and liability.

They are also required to make significant estimates and underlying assumptions relating to depreciation, prepayments, accruals and bad debt provisions, which are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods. The estimates and associated assumptions are based on on on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Fund accounting

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

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.

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.

3. Accounting policies *(continued)*

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.

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:

Fixtures and fittings	-	20% reducing balance
Building improvements	-	10% straight line
Lift	-	10% straight line
Sefar Torah	-	15% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Beenstock Home Management Co. Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	16,512	–	16,512
Grants			
Grants receivable	44,428	–	44,428
Commission received	1,200	–	1,200
	62,140	–	62,140

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	204,220	–	204,220
Grants			
Grants receivable	18,560	60,900	79,460
Commission received	–	–	–
	222,780	60,900	283,680

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Continuing care - NHS	294,053	294,053	251,831	251,831
Domiciliary care	81,037	81,037	62,418	62,418
Residential care	228,426	228,426	366,994	366,994
Respite care	36,543	36,543	39,291	39,291
Social Security resident -Salford City Council	877,382	877,382	825,868	825,868
Supported independant living flats-meals	107,528	107,528	93,939	93,939
Rent receivable	222,157	222,157	179,853	179,853
Misc. income	950	950	200	200
	1,848,076	1,848,076	1,820,394	1,820,394

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	758	758	1,047	1,047

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Operating costs	1,878,845	5,799	1,884,644
Support costs	93,811	–	93,811
	1,972,656	5,799	1,978,455

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Operating costs	1,876,388	48,780	1,925,168
Support costs	83,436	6,321	89,756
	1,959,824	55,101	2,014,924

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Operating costs	1,884,644	87,353	1,971,997	2,008,985
Governance costs	–	6,458	6,458	5,939
	1,884,644	93,811	1,978,455	2,014,924

10. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2025 £**	Total 2024 £
Staff costs	86,303	86,303	82,252
General office	1,050	1,050	1,564
Governance costs	6,458	6,458	4,981
	93,811	93,811	88,797

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	61,271	61,204

12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	4,800	4,800

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	1,280,648	1,209,852
Social security costs	103,551	78,248
Employer contributions to pension plans	18,648	18,928
	1,402,847	1,307,028

The average head count of employees during the year was 58 (2024: 60). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of carers	33	33
Number of nurses	5	6
Number of administrative staff	9	9
Number of Housekeepers and kitchen staff	11	12
	58	60

No employee received employee benefits of more than £60,000 during the year (2024: 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

	Fixtures and fittings £	Lift £	Building improvements £	Sefer Torah £	**Total £**
Cost					
At 1 April 2024	320,577	197,819	301,638	30,000	850,034
Additions	10,781	–	–	–	10,781
At 31 March 2025	331,358	197,819	301,638	30,000	860,815
Depreciation					
At 1 April 2024	288,549	118,218	129,551	11,576	547,894
Charge for the year	8,561	19,782	30,164	2,764	61,271
At 31 March 2025	297,110	138,000	159,715	14,340	609,165
Carrying amount					
At 31 March 2025	34,248	59,819	141,923	15,660	251,650
At 31 March 2024	32,028	79,601	172,087	18,424	302,140

16. Debtors

	2025 £	2024 £
Trade debtors	184,660	69,468
Accrued income	7,278	17,746
Other debtors	7,926	7,412
	199,864	94,626

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	26,474	31,180
Accruals and deferred income	153,751	35,754
Social security and other taxes	35,862	11,296
Other creditors	6,265	3,544
	222,352	81,774

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £18,648 (2024: £18,928).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	412,876	1,910,974	(1,972,656)	351,194

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	328,479	2,044,221	(1,959,824)	412,876

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Delapage Grant	3,564	–	(3,564)	–
Sport England	2,235	–	(2,235)	–
	5,799	–	(5,799)	–

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Delapage Grant	–	50,000	(46,436)	3,564
Sport England	–	10,900	(8,665)	2,235
	–	60,900	(55,101)	5,799

20. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	£
Tangible fixed assets	251,650	251,650
Current assets	321,896	321,896
Creditors less than 1 year	(222,352)	(222,352)
Net assets	351,194	351,194

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	302,140	302,140
Current assets	198,310	198,310
Creditors less than 1 year	(81,774)	(81,774)
Creditors greater than 1 year	–	–
Net assets	418,676	418,676

21. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	**At 31 Mar 2025**
	£	£	£
Cash at bank and in hand	103,684	18,348	122,032

22. Related parties

The building the Home occupies is owned by Agudas Israel Housing Association (AIHA). AIHA are registered with the Regulator of Social Housing under the Housing and Regeneration Act 2008 (Nn.LH3673) and is a charity registered under the Co-operative and Community Benefit Societies Act 2014 (No.23535R).

A management agreement between the AIHA and the charity is for rent of the building/Home. Rent per annum is £36,400, paid quarterly.

BEENSTOCK HOME MANAGEMENT CO. LTD

England & Wales - Charity number 1087224

Accounts

COMPANY REGISTRATION NUMBER: 03777848
CHARITY REGISTRATION NUMBER: 1087224

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

31 March 2024

G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	7
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Beenstock Home Management Co. Ltd
Charity registration number	1087224
Company registration number	03777848
Principal office	19-21 Northumberland Street Salford M7 4RP
Registered office	Brulimar House Jubilee Road Middleton Manchester M24 2LX
The trustees	
	Mordechai Halpern Hoseas Avigdor Friedlander Navah Kestenbaum
Auditor	G A HARRIS & CO LIMITED Chartered accountants & statutory auditor Brulimar House Jubilee Road, Middleton, Manchester England M24 2LX

Structure, governance and management

Beenstock Home Management Co. Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 May 1999 as a company and the company number is 3777848. The Memorandum and Articles of Association were amended by special resolution on 17 March 2001. It was registered as a charity on 28 June 2001 with the charity number being 1087224.

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.

The home manager is Mrs S Neumann, who is responsible for the day to day running of the Home, on behalf of the trustees.

Mrs Huppert assists with bookkeeping and internal financial controls. Mrs Neumann and Mrs Huppert are accountable to the trustees who ultimately have legal responsibility for the overall management and control of the charity and meet regularly.

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 is the sole domain of the trustees.

The trustees feel that if any areas are considered to be major risks, then systems or procedures have been established to manage those risks. The trustees believe that no such risks exist at the date of this report.

Objectives and activities

The objects of the charity are to help and care for elderly persons of the Orthodox Jewish faith, in particular those resident in the Salford area of England, in a safe environment, The Home.

The main activities are the provision of residential care, nursing care, supported independent living units, domiciliary care, recreational activities for both residents, tenants and local elderly people.

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

The trustees have regard to the public benefit duty of the charity and consider this is met by the activities of the charity. In particular benefit is received by the elderly vulnerable population:

-Funding offered by a local authority to pay for a place in the care home.

-People who are unable to pay receive particular benefit from charitable funds.

-Housing benefit and social care packages to cover the cost of supported accommodation and domiciliary care costs.

-Local people who are elderly and in need, but living in their own homes, join for organised recreational activities in the care home.

-Nursing.

-Providing respite care funded through NHS.

-Provisions of activities through the charities stated aims and objectives.

The trustees measure the success of achieving the stated aims by enhancing the value of the life of the individuals who live at the home. The trustees consider they have met their aims successfully this year.

Achievements and performance

The charity received income of £222,780 (2023: £26,510) from donations, legacies and grants during the year. Included in this income were two individual legacies of £194,468 and £7,500 respectively.

The charity also received income of £186,636 (2023: £126,748) from tenants' rents as well as £1,633,758 (2023: £1,542,692) from charitable activities in respect of nursing home services.

The charity spent £1,959,824 (2023: £1,747,266) on costs associated with services at the nursing home as well as support and governance costs. These costs are in line with the objectives of the charity.

The charity received restricted grant funds of £60,900 of which £55,101 has been spent during the year leaving a balance on restricted funds at 1st March 2024 of £5,799. Monies spent are in line with the terms of the funding providers.

There was an overall surplus of resources for the year amounting to £84,397 (2023 deficit: £51,195) from the unrestricted fund with a balance on the restricted fund of £5,799. The balance on the unrestricted fund is £412,876 at 31st March 2024 (2023 £328,479).

The trustees are satisfied that the balance of the unrestricted fund is an acceptable level of reserves given the nature of revenue and associated expenses that the charity incurs. The trustees intend to maintain a minimum reserve, being enough to cover all liabilities as they fall due. The retained level of reserves reflects the assessed risk of the charity.

The trustees and management of the home have identified that new residents can only come in to the home after a financial care plan has been agreed. this will ensure that the bad debts the charity incurred previously are not repeated. Occupancy rates remain high and the control of overheads especially wages is monitored by the trustees and as little agency staff as possible are utilised.

The physical and mental health and well-being of the residents is paramount. The receipt of a grant from the Sports Council during the year has also allowed additional mobility activities to take place within the Home, in the hope of keeping residents mobile as long as possible.

Demand for the Home's services remains strong, with occupancy levels eing constantly high throughout the year and since the year end.

The charity has governance costs comprising professional fees.

There were no material fundraising costs during the year.

Related party transactions in the reporting period are as disclosed in the notes to the accounts.

Financial review

The trustees and management of the Beenstock Home are happy to report another year of improvements during the year ended 31st March 2024.

The total number of registered nursing and care beds is 32 and 9 rental flats.

Service users have a comfortable space for socialising and light meals.

We now provide high quality elderly care including end of life care in an environment that is consistent with the Jewish values of our Home.

Key care staff completed the six steps end of life care programme which is the new gold standard for end of life care. We have designed bespoke care plans for Beenstock to reduce costs and to improve standards. of care planning. They are person centred and culturally appropriate. Our ability to now accommodate full end of life care at a very high standard is a considerable achievement. This has included some innovative approaches with our district nursing team to be able to provide subcoetaneous fluids and glucose.

The trustees feel the services delivered by the Beenstock Home Management Co. Ltd have been of high standard and this has been evidenced through both Local Authority and CQC inspections. The charity has managed reasonably well in a difficult financial environment. The Home is anticipating the situation will improve yet further through-the increase in care beds and anticipated fundraising.

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

The Trustees believe that the financial viability of the home going forward is sustainable.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 March 2025 and signed on behalf of the board of trustees by:

Hoseas Avigdor Friedlander
Trustee

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Beenstock Home Management Co. Ltd

Year ended 31 March 2024

Opinion

We have audited the financial statements of Beenstock Home Management Co. Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the Beenstock Home Management Co. Ltd operates in, and identified the key laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act and tax legislation; and do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gary Harris (Senior Statutory Auditor)

For and on behalf of
G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

31 March 2025

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	222,780	60,900	283,680	26,510
Charitable activities	6	1,820,394	–	1,820,394	1,669,440
Investment income	7	1,047	–	1,047	121
Total income		2,044,221	60,900	2,105,121	1,696,071
Expenditure					
Expenditure on charitable activities	8,9	1,959,824	55,101	2,014,924	1,747,266
Total expenditure		1,959,824	55,101	2,014,924	1,747,266
Net income/(expenditure) and net movement in funds		84,397	5,799	90,197	(51,195)
Reconciliation of funds					
Total funds brought forward		328,479	–	328,479	379,674
Total funds carried forward		412,876	5,799	418,675	328,479

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 14 to 22 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	302,140	354,380
Current assets			
Debtors	**16**	94,626	44,153
Cash at bank and in hand		103,684	46,806
		198,310	90,959
Creditors: amounts falling due within one year	**17**	81,774	116,181
Net current assets		116,536	(25,222)
Total assets less current liabilities		418,676	329,158
Creditors: amounts falling due after more than one year	**18**	–	679
Net assets		418,676	328,479
Funds of the charity			
Restricted funds		5,799	–
Unrestricted funds		412,876	328,479
Total charity funds	**21**	418,675	328,479

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2025, and are signed on behalf of the board by:

Hoseas Avigdor Friedlander
Trustee

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	90,197	(51,195)
Adjustments for:		
Depreciation of tangible fixed assets	61,204	61,538
Other interest receivable and similar income	(1,047)	(121)
Accrued income	(14,080)	(9,461)
Changes in:		
Trade and other debtors	(32,727)	14,384
Trade and other creditors	(38,752)	(60,893)
Cash generated from operations	64,795	(45,748)
Interest received	1,047	121
Net cash from/(used in) operating activities	65,842	(45,627)
Cash flows from investing activities		
Purchase of tangible assets	(8,964)	(4,739)
Net cash used in investing activities	(8,964)	(4,739)
Net increase/(decrease) in cash and cash equivalents	56,878	(50,366)
Cash and cash equivalents at beginning of year	46,806	97,172
Cash and cash equivalents at end of year	103,684	46,806

The notes on pages 14 to 22 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brulimar House, Jubilee Road, Middleton, Manchester, M24 2LX.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The occupancy rates of the care home remain high and the care home services remain in demand. Informed management are controlling costs wherever possible. Grant applications continue successfully and the community fully supports the continuation of the care home which is a registered charity. There are no material reasons, with the level of unrestricted reserves that the charity has available, to cast doubt on the ability of the charity to continue as as a going concern for the foreseeable future.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, management and trustees are required to make significant judgements, about the carrying value of assets and liabilities that are not readily apparent from other sources. Such judgements relate to the treatment of assert purchases and if they are of a capital or revenue/replacement nature. Management and trustees will use their knowledge and experience of the Home to ensure such judgements are fair and consistent with previous judgements of the same category of assets and liability.

They are also required to make significant estimates and underlying assumptions relating to depreciation, prepayments, accruals and bad debt provisions, which are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods. The estimates and associated assumptions are based on on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Fund accounting

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

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.

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.

3. Accounting policies *(continued)*

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.

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:

Fixtures and fittings	-	20% reducing balance
Building improvements	-	10% straight line
Lift	-	10% straight line
Sefar Torah	-	15% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Beenstock Home Management Co. Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	2,252	–	2,252
Legacies			
Legacies	201,968	–	201,968
Grants			
Grants receivable	18,560	60,900	79,460
Commission received	–	–	–
	222,780	60,900	283,680

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	20,910	–	20,910
Legacies			
Legacies	–	–	–
Grants			
Grants receivable	1,000	–	1,000
Commission received	4,600	–	4,600
	26,510	–	26,510

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Continuing care - NHS	251,831	251,831	177,541	177,541
Domiciliary care	62,418	62,418	13,492	13,492
Residential care	366,994	366,994	498,332	498,332
Respite care	39,291	39,291	49,491	49,491
Social Security resident -Salford City Council	825,868	825,868	755,811	755,811
Supported independant living flats-meals	93,939	93,939	48,025	48,025
Rent receivable	179,853	179,853	126,748	126,748
Misc. income	200	200	–	–
	1,820,394	1,820,394	1,669,440	1,669,440

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,047	1,047	121	121

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Operating costs	1,876,388	48,780	1,925,168
Support costs	83,436	6,321	89,756
	1,959,824	55,101	2,014,924

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Operating costs	1,658,179	–	1,658,179
Support costs	89,087	–	89,087
	1,747,266	–	1,747,266

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Operating costs	1,925,168	83,817	2,008,985	1,741,565
Governance costs	–	5,939	5,939	5,701
	1,925,168	89,756	2,014,924	1,747,266

10. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2024 £**	Total 2023 £
Staff costs	82,252	82,252	81,854
General office	1,564	1,564	1,533
Governance costs	4,981	4,981	5,700
	88,797	88,797	89,087

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	61,204	61,538

12. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	4,800	3,840

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	1,209,852	1,085,638
Social security costs	78,248	66,124
Employer contributions to pension plans	18,928	18,688
	1,307,028	1,170,450

The average head count of employees during the year was 60 (2023: 60). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of carers	33	33
Number of nurses	6	6
Number of administrative staff	9	9
Number of Housekeepers and kitchen staff	12	12
	60	60

No employee received employee benefits of more than £60,000 during the year (2023: 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

	Fixtures and fittings £	Lift £	Building improvements £	Sefer Torah £	**Total £**
Cost					
At 1 April 2023	311,613	197,819	301,638	30,000	841,070
Additions	8,964	–	–	–	8,964
At 31 March 2024	320,577	197,819	301,638	30,000	850,034
Depreciation					
At 1 April 2023	280,542	98,436	99,387	8,325	486,690
Charge for the year	8,007	19,782	30,164	3,251	61,204
At 31 March 2024	288,549	118,218	129,551	11,576	547,894
Carrying amount					
At 31 March 2024	32,028	79,601	172,087	18,424	302,140
At 31 March 2023	31,071	99,383	202,251	21,675	354,380

16. Debtors

	2024 £	2023 £
Trade debtors	69,468	42,474
Accrued income	17,746	–
Other debtors	7,412	1,679
	94,626	44,153

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	31,180	30,901
Accruals and deferred income	35,754	7,503
Social security and other taxes	11,296	14,846
Other creditors	3,544	62,931
	81,774	116,181

18. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	–	679

19. Prepayments

	2024	2023
	£	£
Amount deferred in year	24,585	–

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £18,928 (2023: £18,688).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	328,479	2,044,221	(1,959,824)	412,876

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	379,674	1,696,071	(1,747,266)	328,479

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Delapage Grant	–	50,000	(46,436)	3,564
Sport England	–	10,900	(8,665)	2,235
	–	60,900	(55,101)	5,799

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Delapage Grant	–	–	–	–
Sport England	–	–	–	–
	–	–	–	–

22. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	302,140	302,140
Current assets	198,310	198,310
Creditors less than 1 year	(81,774)	(81,774)
Creditors greater than 1 year	–	–
Net assets	418,676	418,676

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	354,380	354,380
Current assets	90,959	90,959
Creditors less than 1 year	(116,181)	(116,181)
Creditors greater than 1 year	(679)	(679)
Net assets	328,479	328,479

23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	46,806	56,878	103,684

24. Related parties

The building the Home occupies is owned by Agudas Israel Housing Association (AIHA). AIHA are registered with the Regulator of Social Housing under the Housing and Regeneration Act 2008 (Nn.LH3673) and is a charity registered under the Co-operative and Community Benefit Societies Act 2014 (No.23535R).

A management agreement between the AIHA and the charity is for rent of the building/Home. Rent per annum is £36,400, paid quarterly.

BEENSTOCK HOME MANAGEMENT CO. LTD

England & Wales - Charity number 1087224

Accounts

COMPANY REGISTRATION NUMBER: 03777848
CHARITY REGISTRATION NUMBER: 1087224

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

31 March 2023

G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	7
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Beenstock Home Management Co. Ltd
Charity registration number	1087224
Company registration number	03777848
Principal office and registered office	Brulimar House Jubilee Road Middleton Manchester M24 2LX England
The trustees	
	Mordechai Halpern Hoseas Avigdor Friedlander Navah Kestenbaum
Auditor	G A HARRIS & CO LIMITED Chartered accountants & statutory auditor Brulimar House Jubilee Road, Middleton, Manchester England M24 2LX

Structure, governance and management

Beenstock Home Management Co. Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 May 1999 as a company and the company number is 3777848. The Memorandum and Articles of Association were amended by special resolution on 17 March 2001. It was registered as a charity on 28 June 2001 with a charity number being 1087224.

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.

The home manager Mrs S. Neumann is CEO and responsible for day to day affairs on behalf of the trustees. Mrs Huppert assists with bookkeeping and internal financial controls. Mrs Neumann and Mrs Huppert are accountable to the trustees who ultimately have legal responsibility for the overall management and control of the charity and meet regularly. 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 for the pay of the charity's employees is the sole domain of the trustees.

The trustees of the charity are legally responsible for the overall management and control of the charity and meet regularly. A management committee which includes the trustees, user representatives, volunteers and staff representatives meet monthly to review financial and performance reports. The committee has delegated responsibility for scrutiny and strategic planning.

Objectives and activities

The objects of the charity are to relieve elderly persons of the Orthodox Jewish faith, in particular those resident in the North West of England, by the provision of housing, and other services and facilities calculated to reduce the need of such persons.

The main activities are the provision of residential care, nursing care, supported independent living units, domiciliary care, recreational activities for both residents, tenants and local elderly people. All activities are provided within an Orthodox Jewish framework.

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

The trustees have regard to the public benefit duty of the charity and consider this is met by the activities of the charity. In particular benefit is received by the elderly vulnerable population:

-Funding offered by a local authority to pay for a place in the care home.

-People who are unable to pay receive particular benefit from charitable funds.

-Housing benefit and social care packages to cover the cost of supported accommodation and domiciliary care costs.

-Local people who are elderly and in need, but living in their own homes, join for organised recreational activities in the care home.

-Nursing, CHC and covid funding.

-Providing respite care funded through NHS.

-Provisions of activities through the charities stated aims and objectives.

The trustees measure the success of achieving the stated aims by enhancing the value of the life of the individuals who live at the home. The trustees consider they have met their aims successfully this year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity received £26,510 (2022: £199,600) in donations and grants during the year. The charity also received £126,748 (2022: £98,916) in rent receivable as well as £1,542,692 (2022: £1,234,607) for charitable activities in respect of nursing home services.

The fall in donations and grants between the March 2023 and 2022 accounts can be explained by the receipts of Covid NHS and council Grants and a £30,000 donations for the new synagogue which was completed in 2022. The increased grants in the March 2022 accounts came with increased costs due to covid-19. General donations were similar in both years.

The charity spent £1,747,266 (2022: £1,554,770) on costs associated with services at the nursing home as well as grant funding, support and governance costs. These costs are in line with the objects of the charity.

The charity has governance costs comprising professional fees.

There were no material fundraising costs during the year.

The charity received in August 2023 a legacy donation of £118,000.

Related party transactions in the reporting period are as disclosed in the notes to the accounts.

There was an overall deficit of resources for the year amounting to £51,195 (2022: £21,646)

The Trustees believe that the level of reserves of the charity are sufficient.

Financial review

The trustees and management of the Beenstock Home are happy to report another year of improvements and operation over 2021-22.

The total number of registered nursing beds is 32, and 8 sheltered flats.

This continues our strategy of shifting service delivery to a more fragile and dependent client group.

The new care beds are all on the second floor and the rooms are serviced by the new lounge/kitchenette which we built previously.

Service users have a comfortable space for socialising and light meals.

We now provide high quality elderly care including end of life care in an environment that is consistent with the Jewish values of our Home.

Key care staff completed the six steps end of life care programme which is the new gold standard for end of life care. We have designed bespoke care plans for Beenstock to reduce costs and to improve standards. of care planning. They are person centred and culturally appropriate. Our ability to now accommodate full end of life care at a very high standard is a considerable achievement. This has included some innovative approaches with our district nursing team to be able to provide subcoetaneous fluids and glucose.

As a charitable care home, we are pleased to have been able to subsidise a number of our residents who have very limited ability to cover the top ups. It is our hope that as our financial position improves we can continue to offer these subsidies when needed.

The trustees feel the services delivered by the Beenstock Home Management Co. Ltd have been of high standard and this has been evidenced through both Local Authority and CQC inspections. After the end of the year there was a CQC visit which gave the care home an outstanding rating. The charity has managed reasonably well in a difficult financial environment. The Home is anticipating the situation will improve yet further through-the increase in care beds and anticipated fundraising.

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

The Trustees believe that the financial viability of the home going forward is sustainable.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 24 January 2024 and signed on behalf of the board of trustees by:

Hoseas Avigdor Friedlander
Trustee

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Beenstock Home Management Co. Ltd

Year ended 31 March 2023

Opinion

We have audited the financial statements of Beenstock Home Management Co. Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the Beenstalk Home Management Co. LTD operates in, and identified the key laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act and tax legislation; and do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Harris (Senior Statutory Auditor)

For and on behalf of
G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

24 January 2024

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies	5	26,510	26,510	199,600
Charitable activities	6	1,669,440	1,669,440	1,333,523
Investment income	7	121	121	1
Total income		1,696,071	1,696,071	1,533,124
Expenditure				
Expenditure on charitable activities	8,9	1,747,266	1,747,266	1,554,770
Total expenditure		1,747,266	1,747,266	1,554,770
Net expenditure and net movement in funds		(51,195)	(51,195)	(21,646)
Reconciliation of funds				
Total funds brought forward		379,674	379,674	401,320
Total funds carried forward		328,479	328,479	379,674

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 14 to 21 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**15**	354,380	411,179
Current assets			
Debtors	**16**	44,153	58,537
Cash at bank and in hand		46,806	97,172
		90,959	155,709
Creditors: amounts falling due within one year	**17**	116,181	114,924
Net current liabilities		(25,222)	40,785
Total assets less current liabilities		329,158	451,964
Creditors: amounts falling due after more than one year	**18**	679	72,290
Net assets		328,479	379,674
Funds of the charity			
Unrestricted funds		328,479	379,674
Total charity funds	**20**	328,479	379,674

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2024, and are signed on behalf of the board by:

Hoseas Avigdor Friedlander
Trustee

The notes on pages 14 to 21 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(51,195)	(21,646)
Adjustments for:		
Depreciation of tangible fixed assets	61,538	62,971
Other interest receivable and similar income	(121)	(1)
Accrued income	(9,461)	(15,832)
Changes in:		
Trade and other debtors	14,384	(1,522)
Trade and other creditors	(60,893)	62,926
Cash generated from operations	(45,748)	86,896
Interest received	121	1
Net cash (used in)/from operating activities	(45,627)	86,897
Cash flows from investing activities		
Purchase of tangible assets	(4,739)	(73,290)
Net cash used in investing activities	(4,739)	(73,290)
Net (decrease)/increase in cash and cash equivalents	(50,366)	13,607
Cash and cash equivalents at beginning of year	97,172	83,565
Cash and cash equivalents at end of year	46,806	97,172

The notes on pages 14 to 21 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brulimar House, Jubilee Road, Middleton, Manchester, M24 2LX, England.

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 Companies Act 2006.

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 besides the depreciation on fixed assets.

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:

Fixtures and fittings	-	20% reducing balance
Building improvements	-	10% straight line
Lift	-	10% straight line
Building improvements	-	10% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Beenstock Home Management Co. Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	20,910	20,910	9,078	9,078
Donations for new shul	-	-	30,180	30,180

5. Donations and legacies *(continued)*

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Grants				
Grants receivable	1,000	1,000	138,710	138,710
JRS grants	–	–	21,632	21,632
Commission received	4,600	4,600	–	–
	26,510	26,510	199,600	199,600

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Continuing care - NHS	177,541	177,541	37,493	37,493
Domiciliary care	13,492	13,492	27,080	27,080
Residential care	498,332	498,332	431,794	431,794
Respite care	49,491	49,491	41,619	41,619
Social Security resident -Salford City Council	755,811	755,811	632,529	632,529
Supported independant living flats-meals	48,025	48,025	53,530	53,530
Funding For Courses	–	–	10,562	10,562
Rent receivable	126,748	126,748	98,916	98,916
	1,669,440	1,669,440	1,333,523	1,333,523

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	121	121	1	1

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Operating costs	1,658,179	1,658,179	1,480,676	1,480,676
Support costs	89,087	89,087	74,094	74,094
	1,747,266	1,747,266	1,554,770	1,554,770

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	£	£
Operating costs	1,658,179	83,387	1,741,566	1,549,283
Governance costs	–	5,700	5,700	5,487
	1,658,179	89,087	1,747,266	1,554,770

10. Analysis of support costs

	Analysis of support costs activity 1	**Total 2023**	Total 2022
	£	£	£
Staff costs	81,854	81,854	66,678
General office	1,533	1,533	1,929
Governance costs	5,700	5,700	5,487
	89,087	89,087	74,094

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	61,538	62,971

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	3,840	3,840

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,085,638	1,009,702
Social security costs	66,124	62,159
Employer contributions to pension plans	18,688	20,034
	1,170,450	1,091,895

13. Staff costs *(continued)*

The average head count of employees during the year was Nil (2022: 58). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of carers	33	33
Number of nurses	6	6
Number of administrative staff	9	7
Number of Housekeepers and kitchen staff	12	12
	60	58

No employee received employee benefits of more than £60,000 during the year (2022: 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

	Fixtures and fittings £	Lift £	Building improvements £	Sefer Torah £	Total £
Cost					
At 1 April 2022	306,874	197,819	301,638	30,000	836,331
Additions	4,739	–	–	–	4,739
At 31 March 2023	311,613	197,819	301,638	30,000	841,070
Depreciation					
At 1 April 2022	272,774	78,654	69,224	4,500	425,152
Charge for the year	7,768	19,782	30,163	3,825	61,538
At 31 March 2023	280,542	98,436	99,387	8,325	486,690
Carrying amount					
At 31 March 2023	31,071	99,383	202,251	21,675	354,380
At 31 March 2022	34,100	119,165	232,414	25,500	411,179

16. Debtors

	2023 £	2022 £
Trade debtors	42,474	58,537
Other debtors	1,679	–
	44,153	58,537

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	30,901	17,427
Accruals and deferred income	7,503	16,964
Social security and other taxes	14,846	13,403
Other creditors	62,931	67,130
	116,181	114,924

18. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	679	72,290

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £18,688 (2022: £20,034).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	379,674	1,696,071	(1,747,266)	328,479

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	401,320	1,533,124	(1,554,770)	379,674

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	354,380	354,380
Current assets	90,959	90,959
Creditors less than 1 year	(116,181)	(116,181)
Creditors greater than 1 year	(679)	(679)
Net assets	328,479	328,479

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	411,179	411,179
Current assets	155,709	155,709
Creditors less than 1 year	(114,924)	(114,924)
Creditors greater than 1 year	(72,290)	(72,290)
Net assets	379,674	379,674

BEENSTOCK HOME MANAGEMENT CO. LTD

England & Wales - Charity number 1087224

Accounts

COMPANY REGISTRATION NUMBER: 03777848
CHARITY REGISTRATION NUMBER: 1087224

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

31 March 2022

G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	8
Statement of financial activities (including income and expenditure account)	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Beenstock Home Management Co. Ltd
Charity registration number	1087224
Company registration number	03777848
Principal office and registered office	Brulimar House Jubilee Road Middleton Manchester M24 2LX England
The trustees	
	Mordechai Halpern Hoseas Avigdor Friedlander Navah Kestenbaum
Auditor	G A HARRIS & CO LIMITED Chartered accountants & statutory auditor Brulimar House Jubilee Road, Middleton, Manchester England M24 2LX

Structure, governance and management

Beenstock Home Management Co. Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 May 1999 as a company and the company number is 3777848. The Memorandum and Articles of Association were amended by special resolution on 17 March 2001. It was registered as a charity on 28 June 2001 with a charity number being 1087224.

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.

The home manager Mrs S. Neumann is CEO and responsible for day to day affairs on behalf of the trustees. Mrs Huppert assists with bookkeeping and internal financial controls. Mrs Neumann and Mrs Huppert are accountable to the trustees who ultimately have legal responsibility for the overall management and control of the charity and meet regularly. 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 for the pay of the charity's employees is the sole domain of the trustees.

The trustees of the charity are legally responsible for the overall management and control of the charity and meet regularly. A management committee which includes the trustees, user representatives, volunteers and staff representatives meet monthly to review financial and performance reports. The committee has delegated responsibility for scrutiny and strategic planning.

Objectives and activities

The objects of the charity are to relieve elderly persons of the Orthodox Jewish faith, in particular those resident in the North West of England, by the provision of housing, and other services and facilities calculated to reduce the need of such persons.

The main activities are the provision of residential care, nursing care, supported independent living units, domiciliary care, recreational activities for both residents, tenants and local elderly people. All activities are provided within an Orthodox Jewish framework.

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

The trustees have regard to the public benefit duty of the charity and consider this is met by the activities of the charity. In particular benefit is received by the elderly vulnerable population:

-Funding offered by a local authority to pay for a place in the care home.

-People who are unable to pay receive particular benefit from charitable funds.

-Housing benefit and social care packages to cover the cost of supported accommodation and domiciliary care costs.

-Local people who are elderly and in need, but living in their own homes, join for organised recreational activities in the care home.

-Nursing, CHC and covid funding.

-Providing respite care funded through NHS.

-Provisions of activities through the charities stated aims and objectives.

The trustees measure the success of achieving the stated aims by enhancing the value of the life of the individuals who live at the home. The trustees consider they have met their aims successfully this year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity received £199,600 (2021: £571,056) in donations and grants during the year. The charity was less affected by covid during the year and therefore recieved less grant monies from the NHS and government. The charity also received £98,916(2021: £151,960) in rent receivable as well as £1,234,607 (2021: £1,217,949)for charitable activities in respect of nursing home services.

The charity spent £1,554,770 (£1,838,401) on costs associated with services at the nursing home as well as grant funding, support and governance costs. These costs are in line with the objects of the charity.

The charity has governance costs comprising professional fees.

There were no material fundraising costs during the year.

Related party transactions in the reporting period are as disclosed in the notes to the accounts.

There was an overall deficit of resources for the year amounting to £21,646 (2021 surplus: £102,573). The trustees believe that the level of reserves of the charity are sufficient.

Financial review

The trustees and management of the Beenstock Home are happy to report another year of improved operations over 2020-21, as the UK came out of covid 19.

The total number of registered nursing beds is 26, and 14 sheltered flats.

This continues our strategy of shifting service delivery to a more fragile and dependent client group.

The new care beds are all on the second floor and the rooms are serviced by the new lounge/kitchenette which we built previously.

Service users have a comfortable space for socialising and light meals.

We now provide high quality elderly care including end of life care in an environment that is consistent with the Jewish values of our Home.

Key care staff completed the six steps end of life care programme which is the new gold standard for end of life care. We have designed bespoke care plans for Beenstock to reduce costs and to improve standards. of care planning. They are person centred and culturally appropriate. Our ability to now accommodate full end of life care at a very high standard is a considerable achievement. This has included some innovative approaches with our district nursing team to be able to provide subcoetaneous fluids and glucose.

As a charitable care home, we are pleased to have been able to subsidise a number of our residents who have very limited ability to cover the top ups. It is our hope that as our financial position improves we can continue to offer these subsidies when needed.

The trustees feel the services delivered by the Beenstock Home Management Co. Ltd have been of high standard and this has been evidenced through both Local Authority and CQC inspections. After the end of the year there was a CQC visit which gave the care home an outstanding rating. The charity has managed reasonably well in a difficult financial environment. The Home is anticipating the situation will improve yet further through-the increase in care beds and anticipated fundraising.

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

The Trustees believe that the financial viability of the home going forward is sustainable.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 27 January 2023 and signed on behalf of the board of trustees by:



Mordechai Halpern
Trustee

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Beenstock Home Management Co. Ltd

Year ended 31 March 2022

Opinion

We have audited the financial statements of Beenstock Home Management Co. Ltd (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the Beenstalk Home Management Co. LTD operates in, and identified the key laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act and tax legislation; and do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gary Harris (Senior Statutory Auditor)

For and on behalf of
G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

27 January 2023

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies	5	199,600	199,600	571,056
Charitable activities	6	1,333,523	1,333,523	1,369,909
Investment income	7	1	1	9
Total income		1,533,124	1,533,124	1,940,974
Expenditure				
Expenditure on charitable activities	8,9	1,554,770	1,554,770	1,838,401
Total expenditure		1,554,770	1,554,770	1,838,401
Net (expenditure)/income and net movement in funds		(21,646)	(21,646)	102,573
Reconciliation of funds				
Total funds brought forward		401,320	401,320	298,747
Total funds carried forward		379,674	379,674	401,320

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 15 to 22 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	411,179	400,860
Current assets			
Debtors	16	58,537	57,015
Cash at bank and in hand		97,172	83,565
		155,709	140,580
Creditors: amounts falling due within one year	17	114,924	102,870
Net current assets		40,785	37,710
Total assets less current liabilities		451,964	438,570
Creditors: amounts falling due after more than one year	18	72,290	37,250
Net assets		379,674	401,320
Funds of the charity			
Unrestricted funds		379,674	401,320
Total charity funds	20	379,674	401,320

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2023, and are signed on behalf of the board by:

Mordechai Halpern
Trustee

The notes on pages 15 to 22 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(21,646)	102,573
Adjustments for:		
Depreciation of tangible fixed assets	62,971	55,457
Other interest receivable and similar income	(1)	(9)
Accrued (income)/expenses	(15,832)	55,125
Changes in:		
Trade and other debtors	(1,522)	28,136
Trade and other creditors	62,926	(77,837)
Cash generated from operations	86,896	163,445
Interest received	1	9
Net cash from operating activities	86,897	163,454
Cash flows from investing activities		
Purchase of tangible assets	(73,290)	(140,386)
Net cash used in investing activities	(73,290)	(140,386)
Net increase in cash and cash equivalents	13,607	23,068
Cash and cash equivalents at beginning of year	83,565	60,497
Cash and cash equivalents at end of year	97,172	83,565

The notes on pages 15 to 22 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brulimar House, Jubilee Road, Middleton, Manchester, M24 2LX, England.

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 Companies Act 2006.

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 besides the depreciation on fixed assets.

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:

Fixtures and fittings	-	20% reducing balance
Building improvements	-	10% straight line
Lift	-	10% straight line
Building improvements	-	10% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Beenstock Home Management Co. Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	9,078	9,078	6,640	6,640
Donations for new shul	30,180	30,180	89,040	89,040
Grants				
Grants receivable	138,710	138,710	457,305	457,305
JRS grants	21,632	21,632	18,071	18,071
	199,600	199,600	571,056	571,056

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Continuing care - NHS	37,493	37,493	80,230	80,230
Domiciliary care	27,080	27,080	85,352	85,352
Residential care	431,794	431,794	509,799	509,799
Respite care	41,619	41,619	17,893	17,893
Social Security resident -Salford City Council	632,529	632,529	415,497	415,497
Supported independant living flats-meals	53,530	53,530	99,152	99,152
Funding For Courses	10,562	10,562	10,026	10,026
Rent receivable	98,916	98,916	151,960	151,960
	1,333,523	1,333,523	1,369,909	1,369,909

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1	1	9	9

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Operating costs	1,480,676	–	1,480,676
Support costs	74,094	–	74,094
	1,554,770	–	1,554,770

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Operating costs	1,698,808	50,332	1,749,140
Support costs	89,261	–	89,261
	1,788,069	50,332	1,838,401

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Operating costs	1,475,162	5,514	68,607	1,549,283	1,833,902
Governance costs	–	–	5,487	5,487	4,499
	1,475,162	5,514	74,094	1,554,770	1,838,401

10. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2022 £**	Total 2021 £
Staff costs	66,678	66,678	83,534
General office	1,929	1,929	1,227
Governance costs	5,487	5,487	4,500
	74,094	74,094	89,261

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	62,971	55,457

12. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	3,840	3,000

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	1,009,702	1,081,335
Social security costs	62,159	70,699
Employer contributions to pension plans	20,034	21,961
	1,091,895	1,173,995

13. Staff costs *(continued)*

The average head count of employees during the year was 58 (2021: 63). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of carers	33	38
Number of nurses	6	5
Number of administrative staff	7	6
Number of Housekeepers and kitchen staff	12	14
	58	63

No employee received employee benefits of more than £60,000 during the year (2021: 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

	Fixtures and fittings £	Lift £	Building Improvements £	Sefer-Torah £	Total £
Cost					
At 1 April 2021	301,435	197,819	263,787	–	763,041
Additions	5,439	–	37,851	30,000	73,290
At 31 March 2022	306,874	197,819	301,638	30,000	836,331
Depreciation					
At 1 April 2021	264,249	58,872	39,060	–	362,181
Charge for the year	8,525	19,782	30,164	4,500	62,971
At 31 March 2022	272,774	78,654	69,224	4,500	425,152
Carrying amount					
At 31 March 2022	34,100	119,165	232,414	25,500	411,179
At 31 March 2021	37,186	138,947	224,727	–	400,860

16. Debtors

	2022 £	2021 £
Trade debtors	58,537	57,015

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,427	41,183
Accruals and deferred income	16,964	32,796
Social security and other taxes	13,403	21,975
Other creditors	67,130	6,916
	114,924	102,870

18. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	72,290	37,250

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,034 (2021: £21,961).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	401,320	1,533,124	(1,554,770)	379,674

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	248,415	1,940,974	(1,788,069)	401,320

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted funds – Hospice Unit	50,332	-	(50,332)	-

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	411,179	411,179
Current assets	155,709	155,709
Creditors less than 1 year	(114,924)	(114,924)
Creditors greater than 1 year	(72,290)	(72,290)
Net assets	379,674	379,674

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	400,860	400,860
Current assets	140,580	140,580
Creditors less than 1 year	(102,870)	(102,870)
Creditors greater than 1 year	(37,250)	(37,250)
Net assets	401,320	401,320

22. Related parties

Other creditors greater than one year relate to loans made to the charity from well-known members of the local community and other charitable organizations. These loans are non-interest bearing and are not expected to be repayable in the foreseeable future and therefore included in loans greater than one year.

23. Donations for Synagogue

During the year the charity received £30,180 in donations towards a new torah scroll for use in the synagogue within the care home. These monies are included as donations received in the unrestricted funds. The Sefer Torah has been capitalized on the balance sheet.

BEENSTOCK HOME MANAGEMENT CO. LTD

England & Wales - Charity number 1087224

Accounts

COMPANY REGISTRATION NUMBER: 03777848
CHARITY REGISTRATION NUMBER: 1087224

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

31 March 2021

G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	8
Statement of financial activities (including income and expenditure account)	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Beenstock Home Management Co. Ltd
Charity registration number	1087224
Company registration number	03777848
Principal office and registered office	Brulimar House Jubilee Road Middleton Manchester M24 2LX England
The trustees	
	Mordechai Halpern Hoseas Avigdor Friedlander Navah Kestenbaum
Auditor	G A HARRIS & CO LIMITED Chartered accountants & statutory auditor Brulimar House Jubilee Road, Middleton, Manchester England M24 2LX

Structure, governance and management

Beenstock Home Management Co. Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 May 1999 as a company and the company number is 3777848. The Memorandum and Articles of Association were amended by special resolution on 17 March 2001. It was registered as a charity on 28 June 2001 with a charity number being 1087224.

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.

The home manager Mrs S. Neumann is CEO and responsible for day to day affairs on behalf of the trustees. Mrs Huppert assists with bookkeeping and internal financial controls. Mrs Neumann and Mrs Huppert are accountable to the trustees who ultimately have legal responsibility for the overall management and control of the charity and meet regularly. 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 for the pay of the charity's employees is the sole domain of the trustees.

The trustees of the charity are legally responsible for the overall management and control of the charity and meet regularly. A management committee which includes the trustees, user representatives, volunteers and staff representatives meet monthly to review financial and performance reports. The management committee included a new member Mr Joshua Josephs, who has extensive community knoledge and is experienced with project management. The committee has delegated responsibility for scrutiny and strategic planning.

Objectives and activities

The objects of the charity are the to relieve elderly persons of the Orthodox Jewish faith, in particular those resident in the North West of England, by the provision of housing, and other services and facilities calculated to reduce the need of such persons.

The main activities are the provision of residential care, nursing care, supported independent living units, domiciliary care, recreational activities for both residents, tenants and local elderly people. All activities are provided within an Orthodox Jewish framework.

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

The trustees have regard to the public benefit duty of the charity and consider this is met by the activities of the charity. In particular benefit is received by the elderly vulnerable population:

-Funding offered by a local authority to pay for a place in the care home.

-People who are unable to pay receive particular benefit from charitable funds.

-Housing benefit and social care packages to cover the cost of supported accommodation and domiciliary care costs.

-Local people who are elderly and in need, but living in their own homes, join for organised recreational activities in the care home.

-Nursing, CHC and covid funding.

-Providing respite care funded through NHS.

-Provisions of activities through the charities stated aims and objectives.

The trustees measure the success of achieving the stated aims by enhancing the value of the life of the individuals who live at the home. The trustees consider they have met their aims successfully this year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity received £571,056 (2020: £124,388) in donations and grants during the year. The charity also received £151,960 (2020: £237,093) in rent receivable as well as £1,217,949 (2020: £1,148,117) for charitable activities in respect of nursing home services.

The charity spent £1,838,401 on costs associated with services at the nursing home as well as grant funding, support and governance costs. These costs are in line with the objects of the charity.

The charity has governance costs comprising professional fees.

There were no material fundraising costs during the year.

Related party transactions in the reporting period are as disclosed in the notes to the accounts.

There was an overall surplus of resources for the year amounting to £102,573 (2020: Deficit £49,506)

Financial review

The trustees and management of the Beenstock Home are delighted to report another year of successful improvements and operations.

Occupancy levels have remained satisfactory despite the Covid-19 pandemic.

Our strategy of shifting service delivery to a more fragile and dependent client group was continued.

The new care beds are all on the second floor and the rooms are serviced by the new lounge/kitchenette.

Service users have a comfortable space for socialising and light meals.

We now provide high quality elderly care including end of life care in an environment that is consistent with the Jewish values of our Home.

Key care staff completed the six steps end of life care programme which is the new gold standard for end of life care. We have designed bespoke care plans for Beenstock to reduce costs and to improve standards. of care planning. They are person centred and culturally appropriate. Our ability to now accommodate full end of life care at a very high standard is a considerable achievement. This has included some innovative approaches with our district nursing team to be able to provide subcoetaneous fluids and glucose.

As a charitable care home, we are pleased to have been able to subsidise a number of our residents who have very limited ability to cover the top ups. It is our hope that as our financial position improves we can continue to offer these subsidies when needed.

The trustees feel the services delivered by the Beenstock Home Management Co. Ltd have been of high standard and this has been evidenced through both Local Authority and CQC inspections.

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

The charity received numerous covid-19 grants from the government and the NHS which have been used to safeguard and support the residents and staff of the home.

Going Concern

The Trustees believe that the financial viability of the home going forward is sustainable. The trustees are not aware of any factors arising at the date of signing which would change their opinion.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 31st January 2022 and signed on behalf of the board of trustees by:

Mordechai Halpern
Trustee

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Beenstock Home Management Co. Ltd

Year ended 31 March 2021

Opinion

We have audited the financial statements of Beenstock Home Management Co. Ltd (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year which includes the directors' report and the strategic report prepared for the purposes of companies law for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Harris (Senior Statutory Auditor)

For and on behalf of
G A HARRIS & CO LIMITED
Chartered accountants & statutory auditor
Brulimar House
Jubilee Road,
Middleton,
Manchester
England
M24 2LX

31 January 2022

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	571,056	–	571,056	124,388
Charitable activities	6	1,369,909	–	1,369,909	1,385,210
Investment income	7	9	–	9	15
Total income		1,940,974	–	1,940,974	1,509,613
Expenditure					
Expenditure on charitable activities	8,9	1,788,069	50,332	1,838,401	1,559,119
Total expenditure		1,788,069	50,332	1,838,401	1,559,119
Net income/(expenditure) and net movement in funds		152,905	(50,332)	102,573	(49,506)
Reconciliation of funds					
Total funds brought forward		248,415	50,332	298,747	348,253
Total funds carried forward		401,320	–	401,320	298,747

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 15 to 23 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	400,860	315,931
Current assets			
Debtors	16	57,015	115,151
Cash at bank and in hand		83,565	60,497
		140,580	175,648
Creditors: amounts falling due within one year	17	102,870	85,332
Net current assets		37,710	90,316
Total assets less current liabilities		438,570	406,247
Creditors: amounts falling due after more than one year	18	37,250	107,500
Net assets		401,320	298,747
Funds of the charity			
Restricted funds		–	50,332
Unrestricted funds		401,320	248,415
Total charity funds	20	401,320	298,747

These financial statements were approved by the board of trustees and authorised for issue on 31st January 2022, and are signed on behalf of the board by:

Mordechai Halpern
Trustee

The notes on pages 15 to 23 form part of these financial statements.

Beenstock Home Management Co. Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	102,573	(49,506)
Adjustments for:		
Depreciation of tangible fixed assets	55,457	23,381
Other interest receivable and similar income	(9)	(15)
Accrued expenses/(income)	55,125	(30,000)
Changes in:		
Trade and other debtors	28,136	30,899
Trade and other creditors	(77,837)	51,347
Cash generated from operations	163,445	26,106
Interest received	9	15
Net cash from operating activities	163,454	26,121
Cash flows from investing activities		
Purchase of tangible assets	(140,386)	(32,286)
Net cash used in investing activities	(140,386)	(32,286)
Net increase/(decrease) in cash and cash equivalents	23,068	(6,165)
Cash and cash equivalents at beginning of year	60,497	66,662
Cash and cash equivalents at end of year	83,565	60,497

The notes on pages 15 to 23 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brulimar House, Jubilee Road, Middleton, Manchester, M24 2LX, England.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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 besides the depreciation on fixed assets.

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:

Fixtures and fittings	-	20% reducing balance
Building improvements	-	10% straight line
Lift	-	10% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Beenstock Home Management Co. Ltd is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	6,640	–	6,640
Donations for new shul	89,040	–	89,040
Grants			
Grants receivable	457,305	–	457,305
JRS grants	18,071	–	18,071
	571,056	–	571,056

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	16,388	–	16,388
Donations for new shul	–	–	–
Grants			
Grants receivable	8,000	100,000	108,000
JRS grants	–	–	–
	24,388	100,000	124,388

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Continuing care - NHS	80,230	80,230	160,882	160,882
Domiciliary care	85,352	85,352	103,522	103,522
Residential care	509,799	509,799	397,753	397,753
Respite care	17,893	17,893	16,720	16,720
Social Security resident -Salford City Council	415,497	415,497	310,861	310,861
Supported independant living flats-meals	99,152	99,152	145,931	145,931
Funding For Courses	10,026	10,026	12,448	12,448
Rent receivable	151,960	151,960	237,093	237,093
	1,369,909	1,369,909	1,385,210	1,385,210

7. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	9	9	15	15

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Operating costs	1,698,808	50,332	1,749,140
Support costs	89,261	–	89,261
	1,788,069	50,332	1,838,401

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Operating costs	1,443,235	49,668	1,492,903
Support costs	66,216	–	66,216
	1,509,451	49,668	1,559,119

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Operating costs	1,750,131	(991)	84,762	1,833,902	1,554,618
Governance costs	–	–	4,499	4,499	4,501
	1,750,131	(991)	89,261	1,838,401	1,559,119

10. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2021 £**	Total 2020 £
Staff costs	83,534	83,534	60,710
General office	1,227	1,227	1,006
Governance costs	4,500	4,500	4,500
	89,261	89,261	66,216

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	55,457	23,381

12. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	3,000	3,000

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	1,081,335	911,356
Social security costs	70,699	52,533
Employer contributions to pension plans	21,961	21,069
	1,173,995	984,958

The average head count of employees during the year was 63 (2020: 64). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of carers	38	39
Number of nurses	5	5
Number of administrative staff	6	8
Number of Housekeepers and kitchen staff	14	12
	63	64

No employee received employee benefits of more than £60,000 during the year (2020: 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

	Fixtures and fittings £	Lift £	Building improvements £	Total £
Cost				
At 1 April 2020	298,028	197,819	126,808	622,655
Additions	3,407	–	136,979	140,386
At 31 March 2021	301,435	197,819	263,787	763,041
Depreciation				
At 1 April 2020	254,953	39,090	12,681	306,724
Charge for the year	9,296	19,782	26,379	55,457
At 31 March 2021	264,249	58,872	39,060	362,181
Carrying amount				
At 31 March 2021	37,186	138,947	224,727	400,860
At 31 March 2020	43,075	158,729	114,127	315,931

16. Debtors

	2021 £	2020 £
Trade debtors	57,015	85,151
Accrued income	–	30,000
	57,015	115,151

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	41,183	45,699
Accruals and deferred income	32,796	7,671
Social security and other taxes	21,975	13,570
Other creditors	6,916	18,392
	102,870	85,332

18. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	37,250	107,500

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,961 (2020: £21,069).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	248,415	1,940,974	(1,788,069)	401,320

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	348,253	1,409,613	(1,509,451)	248,415

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund 1 – Hospice unit	50,332	–	(50,332)	–

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted Fund 1 - Hospice unit	–	100,000	(49,668)	50,332

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	400,860	400,860
Current assets	140,580	140,580
Creditors less than 1 year	(102,870)	(102,870)
Creditors greater than 1 year	(37,250)	(37,250)
Net assets	401,320	401,320

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	315,931	315,931
Current assets	175,648	175,648
Creditors less than 1 year	(85,332)	(85,332)
Creditors greater than 1 year	(107,500)	(107,500)
Net assets	298,747	298,747

22. Related parties

Other creditors greater than one year relate to loans made to the charity from well-known members of the local community and other charitable organizations. These loans are non-interest bearing and are not expected to be repayable in the foreseeable future and therefore included in loans greater than one year.

23. Donations for Synagogue

During the year the charity received £89,040 in donations towards the expansion and refurbishment of the existing synagogue within the care home. These monies are included as donations received in the unrestricted funds. The costs associated with the refurbishment, have been capitalised and included within building improvements on the balance sheet.

24. Restricted Fund

During the previous year the charity received a £100,000 grant towards a hospice unit within the home. This grant was a restricted fund and was shown in the 2020 accounts as such. At 31st March 2020 the balance on the restricted fund was £50,332. The hospice unit is now complete and all monies have been spent in accordance with the terms of the grants. The balance on the restricted fund at the 31st March 2021 is nil.