

# THE BRIDGE LANE BETH HAMEDRASH

England & Wales · Charity number 1130334

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06927223](#)

**Registered** 2009-06-25

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

## Contact

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**Address** The Bridge Lane Beth Hamodrath  
44 Bridge Lane  
London  
NW11 0EG

**Phone** 02084586059

**Email** [secretary@blbh.org](mailto:secretary@blbh.org)

## Activities

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**Objects:** 3 THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE AS TO PROMOTE RELIGIOUS WORSHIP IN ACCORDANCE WITH THE JEWISH FAITH EMBODIED IN THE CODE OF LAW OF JOSEPH CARO KNOWN AS SHULCHAN ARUCH, TO PROMOTE THE STUDY OF THE JEWISH RELIGION AND THE ADVANCEMENT OF THE JEWISH FAITH, AND THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE

**Activities:** TO PROMOTE RELIGIOUS WORSHIP IN ACCORDANCE WITH THE JEWISH FAITH, TO PROMOTE THE STUDY OF THE JEWISH RELIGION AND THE ADVANCEMENT OF THE JEWISH FAITH, AND THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE DIRECTORS MAY FROM TIME TO TIME DETERMINE

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Barnet

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£405,909	£213,739	-	-
2024-03-31	£170,972	£185,414	-	-
2023-03-31	£216,295	£211,321	-	-
2022-03-31	£196,796	£223,390	-	-
2021-03-31	£222,587	£229,838	-	-

## Trustees

Name	Role	Appointed
Arieh Zvi Birnbaum		2025-05-15
David Jay		2025-05-15
Robert Daniel Green		2023-05-09
SOLOMON BENAIM		2014-05-01

**THE BRIDGE LANE BETH HAMEDRASH**

England & Wales - Charity number 1130334

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# Accounts

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**REGISTERED COMPANY NUMBER: 06927223 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130334**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
THE BRIDGE LANE BETH HAMEDRASH**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**THE BRIDGE LANE BETH HAMEDRASH**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are to promote religious worship in accordance with the Jewish faith, to promote the study of the Jewish religion, the advancement of the Jewish faith and the advancement of such other charitable purposes as the directors may from time to time determine.

The main activities for the year were to obtain donations from individuals and institutions and utilise these funds to enable the charity to pursue its objectives.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Bridge Lane Beth Hamedrash provides a vibrant and welcoming environment for prayer, learning, and community engagement within the framework of inclusive Orthodox Judaism. The synagogue hosts daily minyanim, regular shiurim including Daf Yomi, and a popular weekly ladies' shiur. It also supports youth learning through programmes like Avos Ubonim. With a strong sense of communal warmth and participation, BLBH fosters spiritual growth and connection across all ages, making it a valued centre of Jewish life in the area.

**Fundraising activities**

The charity is satisfied with its overall achievements and performance during the year and has continued to meet its objectives.

**FINANCIAL REVIEW**

**Financial position**

Total income for the year amounted to £405,909 (2024: £170,972), derived from membership fees and donations. Notably, this included a restricted donation of £200,000 designated for future projects. Expenditure totalled £213,739 (2024: £185,414), with the principal costs relating to wages, synagogue running expenses, and community events. The charity recorded a net surplus of £192,170, bringing total funds carried forward to £853,423.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a registered charity and a company limited by guarantee, established by the company's Memorandum and Articles of Association dated 8 June 2009.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

When vacancies occur on the Board of Directors, new directors are recruited locally and through advertising (where appropriate) stating skills that are needed on the Board of Directors. The Charity is governed by a Board of Directors, which currently has four members. The directors are responsible for the overall management policy of the fund and for the development of the fundraising and appropriation of benefits. The directors do not consider there to be any connected charities. The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06927223 (England and Wales)

**THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Registered Charity number**

1130334

**Registered office**

44 Bridge Lane  
London  
NW11 0EG

**Trustees**

Mr H Ganz (resigned 15.5.25)  
Mr S Benaim  
Mr R D Green  
Mr D Rosenthal (resigned 15.5.25)  
Mr A Z Birnbaum (appointed 15.5.25)  
Mr D Jay (appointed 15.5.25)

**Independent Examiner**

Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Approved by order of the board of trustees on 29 July 2025 and signed on its behalf by:

Mr S Benaim - Trustee

**Independent Examiner's Report to the Trustees of  
The Bridge Lane Beth Hamedrash (Registered number: 06927223)**

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**Independent examiner's report to the trustees of The Bridge Lane Beth Hamedrash ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Aryeh Melinek, FCA

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

29 July 2025

**THE BRIDGE LANE BETH HAMEDRASH**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		91,460	200,000	291,460	63,780
Membership and rental income	2	113,309	-	113,309	106,931
Investment income	3	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>261</u>
<b>Total</b>		<u>205,909</u>	<u>200,000</u>	<u>405,909</u>	<u>170,972</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Wages and staff costs		103,095	-	103,095	94,995
Synagogue running costs		62,921	13,341	76,262	65,555
Events		<u>34,382</u>	<u>-</u>	<u>34,382</u>	<u>24,864</u>
<b>Total</b>		<u>200,398</u>	<u>13,341</u>	<u>213,739</u>	<u>185,414</u>
<b>NET INCOME/(EXPENDITURE)</b>		5,511	186,659	192,170	(14,442)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>267,809</u>	<u>393,444</u>	<u>661,253</u>	<u>675,695</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>273,320</u>	<u>580,103</u>	<u>853,423</u>	<u>661,253</u>

The notes form part of these financial statements

**THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

**Balance Sheet  
31 MARCH 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	585,593	606,127
<b>CURRENT ASSETS</b>			
Debtors	10	500	500
Cash at bank and in hand		<u>279,186</u>	<u>78,132</u>
		279,686	78,632
<b>CREDITORS</b>			
Amounts falling due within one year	11	(11,856)	(23,506)
		<u>267,830</u>	<u>55,126</u>
<b>NET CURRENT ASSETS</b>			
		<u>267,830</u>	<u>55,126</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		853,423	661,253
		<u>853,423</u>	<u>661,253</u>
<b>NET ASSETS</b>			
		<u>853,423</u>	<u>661,253</u>
<b>FUNDS</b>	13		
Unrestricted funds		273,320	267,809
Restricted funds		<u>580,103</u>	<u>393,444</u>
<b>TOTAL FUNDS</b>		<u>853,423</u>	<u>661,253</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2025 and were signed on its behalf by:

Mr S Benaim - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for trustees and costs associated with meeting constitutional and statutory requirements such as the cost of trustees meetings and the preparation of statutory accounts.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 2% on cost
Fixtures and fittings	- 10% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. MEMBERSHIP AND RENTAL INCOME**

	2025	2024
	£	£
Membership	89,286	85,124
Seat, hall and locker rental	<u>24,023</u>	<u>21,807</u>
	<u>113,309</u>	<u>106,931</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Interest receivable	<u>1,140</u>	<u>261</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2025	2024
	£	£
Depreciation - owned assets	<u>22,574</u>	<u>23,518</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Number of administrative staff	<u>2</u>	<u>2</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	63,780	-	63,780
Membership and rental income	106,931	-	106,931
Investment income	<u>261</u>	<u>-</u>	<u>261</u>
<b>Total</b>	<u>170,972</u>	<u>-</u>	<u>170,972</u>

**EXPENDITURE ON**

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Wages and staff costs	94,995	-	94,995
Synagogue running costs	51,746	13,809	65,555
Events	<u>24,864</u>	<u>-</u>	<u>24,864</u>
<b>Total</b>	<u>171,605</u>	<u>13,809</u>	<u>185,414</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (633)	 (13,809)	 (14,442)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>268,442</u>	<u>407,253</u>	<u>675,695</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>267,809</u>	 <u>393,444</u>	 <u>661,253</u>

**8. FUND TRANSFERS**

Fund transfer relates to restricted funds spent on balance sheet items and have no further restrictions and therefore can be transferred to unrestricted funds.

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2024	667,062	37,850	307,707	1,012,619
Additions	<u>2,040</u>	<u>-</u>	<u>-</u>	<u>2,040</u>
At 31 March 2025	<u>669,102</u>	<u>37,850</u>	<u>307,707</u>	<u>1,014,659</u>
 <b>DEPRECIATION</b>				
At 1 April 2024	179,031	4,519	222,942	406,492
Charge for year	<u>13,341</u>	<u>757</u>	<u>8,476</u>	<u>22,574</u>
At 31 March 2025	<u>192,372</u>	<u>5,276</u>	<u>231,418</u>	<u>429,066</u>
 <b>NET BOOK VALUE</b>				
At 31 March 2025	<u>476,730</u>	<u>32,574</u>	<u>76,289</u>	<u>585,593</u>
At 31 March 2024	<u>488,031</u>	<u>33,331</u>	<u>84,765</u>	<u>606,127</u>

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	<u>500</u>	<u>500</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	593	960
Social security and other taxes	2,445	2,137
Pension	1,188	1,188
Other creditors	<u>7,630</u>	<u>19,221</u>
	<u>11,856</u>	<u>23,506</u>

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

	Unrestricted fund	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	203,450	382,143	585,593	606,127
Current assets	81,726	197,960	279,686	78,632
Current liabilities	<u>(11,856)</u>	<u>-</u>	<u>(11,856)</u>	<u>(23,506)</u>
	<u>273,320</u>	<u>580,103</u>	<u>853,423</u>	<u>661,253</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	267,809	5,511	273,320
<b>Restricted funds</b>			
Restricted fund	<u>393,444</u>	<u>186,659</u>	<u>580,103</u>
<b>TOTAL FUNDS</b>	<u>661,253</u>	<u>192,170</u>	<u>853,423</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	205,909	(200,398)	5,511
<b>Restricted funds</b>			
Restricted fund	<u>200,000</u>	<u>(13,341)</u>	<u>186,659</u>
<b>TOTAL FUNDS</b>	<u>405,909</u>	<u>(213,739)</u>	<u>192,170</u>

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	268,442	(633)	267,809
<b>Restricted funds</b>			
Restricted fund	407,253	(13,809)	393,444
	<u>675,695</u>	<u>(14,442)</u>	<u>661,253</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	170,972	(171,605)	(633)
<b>Restricted funds</b>			
Restricted fund	-	(13,809)	(13,809)
	<u>170,972</u>	<u>(185,414)</u>	<u>(14,442)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**15. FINANCIAL INSTRUMENTS**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

**THE BRIDGE LANE BETH HAMEDRASH**

England & Wales - Charity number 1130334

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# Accounts

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**REGISTERED COMPANY NUMBER: 06927223 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130334**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
THE BRIDGE LANE BETH HAMEDRASH**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**THE BRIDGE LANE BETH HAMEDRASH**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2024**

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# THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)

## Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objectives of the charity are to promote religious worship in accordance with the Jewish faith, to promote the study of the Jewish religion, the advancement of the Jewish faith and the advancement of such other charitable purposes as the directors may from time to time determine.

The main activities for the year were to obtain donations from individuals and institutions and utilise these funds to enable the charity to pursue its objectives.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

### ACHIEVEMENT AND PERFORMANCE

#### Fundraising activities

The charity is satisfied with its overall achievements and performance during the year and has continued to meet its objectives.

### FINANCIAL REVIEW

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is a registered charity and a company limited by guarantee, established by the company's Memorandum and Articles of Association dated 8 June 2009.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

When vacancies occur on the Board of Directors, new directors are recruited locally and through advertising (where appropriate) stating skills that are needed on the Board of Directors. The Charity is governed by a Board of Directors, which currently has four members. The directors are responsible for the overall management policy of the fund and for the development of the fundraising and appropriation of benefits. The directors do not consider there to be any connected charities. The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

06927223 (England and Wales)

#### Registered Charity number

1130334

#### Registered office

44 Bridge Lane  
London  
NW11 0EG

**THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**Trustees**

Judge A J Morris (resigned 16.5.23)  
Mr H Ganz  
Mr S Benaim  
Mr R D Green (appointed 16.5.23)  
Mr D Rosenthal (appointed 16.5.23)

**Independent Examiner**

Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Approved by order of the board of trustees on 2 September 2024 and signed on its behalf by:

Mr H Ganz - Trustee

**Independent Examiner's Report to the Trustees of  
The Bridge Lane Beth Hamedrash (Registered number: 06927223)**

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**Independent examiner's report to the trustees of The Bridge Lane Beth Hamedrash ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Aryeh Melinek, FCA

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

2 September 2024

**THE BRIDGE LANE BETH HAMEDRASH**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		63,780	-	63,780	103,730
Membership and rental income	2	106,931	-	106,931	112,494
Investment income	3	<u>261</u>	<u>-</u>	<u>261</u>	<u>71</u>
<b>Total</b>		<u>170,972</u>	<u>-</u>	<u>170,972</u>	<u>216,295</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Wages and staff costs		94,995	-	94,995	91,841
Synagogue running costs		51,746	13,809	65,555	81,682
Events		<u>24,864</u>	<u>-</u>	<u>24,864</u>	<u>37,798</u>
<b>Total</b>		<u>171,605</u>	<u>13,809</u>	<u>185,414</u>	<u>211,321</u>
<b>NET INCOME/(EXPENDITURE)</b>		(633)	(13,809)	(14,442)	4,974
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>268,442</u>	<u>407,253</u>	<u>675,695</u>	<u>670,721</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>267,809</u>	<u>393,444</u>	<u>661,253</u>	<u>675,695</u>

The notes form part of these financial statements

**THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

**Balance Sheet  
31 MARCH 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	9	606,127	627,545
<b>CURRENT ASSETS</b>			
Debtors	10	500	500
Cash at bank and in hand		<u>78,132</u>	<u>67,101</u>
		78,632	67,601
<b>CREDITORS</b>			
Amounts falling due within one year	11	(23,506)	(19,451)
		<u>55,126</u>	<u>48,150</u>
<b>NET CURRENT ASSETS</b>			
		<u>661,253</u>	<u>675,695</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>661,253</u>	<u>675,695</u>
<b>NET ASSETS</b>			
		<u>661,253</u>	<u>675,695</u>
<b>FUNDS</b>	13		
Unrestricted funds		267,809	268,442
Restricted funds		<u>393,444</u>	<u>407,253</u>
<b>TOTAL FUNDS</b>		<u>661,253</u>	<u>675,695</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 September 2024 and were signed on its behalf by:

Mr H Ganz - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for trustees and costs associated with meeting constitutional and statutory requirements such as the cost of trustees meetings and the preparation of statutory accounts.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 2% on cost
Fixtures and fittings	- 10% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The restriction pertains to the freehold property.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. MEMBERSHIP AND RENTAL INCOME**

	2024	2023
	£	£
Membership	85,124	89,272
Seat, hall and locker rental	<u>21,807</u>	<u>23,222</u>
	<u>106,931</u>	<u>112,494</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable	<u>261</u>	<u>71</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Depreciation - owned assets	<u>23,518</u>	<u>24,329</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Number of administrative staff	<u>2</u>	<u>2</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>-</u>

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	103,052	678	103,730
Membership and rental income	112,494	-	112,494
Investment income	<u>-</u>	<u>71</u>	<u>71</u>
<b>Total</b>	<u>215,546</u>	<u>749</u>	<u>216,295</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Wages and staff costs	91,841	-	91,841
Synagogue running costs	68,168	13,514	81,682
Events	<u>37,798</u>	<u>-</u>	<u>37,798</u>
<b>Total</b>	<u>197,807</u>	<u>13,514</u>	<u>211,321</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 17,739	 (12,765)	 4,974
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>250,703</u>	<u>420,018</u>	<u>670,721</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>268,442</u>	 <u>407,253</u>	 <u>675,695</u>

**8. FUND TRANSFERS**

Fund transfer relates to restricted funds spent on balance sheet items and have no further restrictions and therefore can be transferred to unrestricted funds.

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2023	667,062	37,850	305,607	1,010,519
Additions	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
At 31 March 2024	<u>667,062</u>	<u>37,850</u>	<u>307,707</u>	<u>1,012,619</u>
 <b>DEPRECIATION</b>				
At 1 April 2023	165,689	3,762	213,523	382,974
Charge for year	<u>13,342</u>	<u>757</u>	<u>9,419</u>	<u>23,518</u>
At 31 March 2024	<u>179,031</u>	<u>4,519</u>	<u>222,942</u>	<u>406,492</u>
 <b>NET BOOK VALUE</b>				
At 31 March 2024	<u>488,031</u>	<u>33,331</u>	<u>84,765</u>	<u>606,127</u>
At 31 March 2023	<u>501,373</u>	<u>34,088</u>	<u>92,084</u>	<u>627,545</u>

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	<u>500</u>	<u>500</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	960	-
Social security and other taxes	2,137	2,096
Pension	1,188	771
Other creditors	<u>19,221</u>	<u>16,584</u>
	<u>23,506</u>	<u>19,451</u>

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

	Unrestricted fund	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	212,683	393,444	606,127	627,545
Current assets	78,632	-	78,632	67,601
Current liabilities	<u>(23,506)</u>	<u>-</u>	<u>(23,506)</u>	<u>(19,451)</u>
	<u>267,809</u>	<u>393,444</u>	<u>661,253</u>	<u>675,695</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	268,442	(633)	267,809
<b>Restricted funds</b>			
Restricted fund	<u>407,253</u>	<u>(13,809)</u>	<u>393,444</u>
<b>TOTAL FUNDS</b>	<u>675,695</u>	<u>(14,442)</u>	<u>661,253</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	170,972	(171,605)	(633)
<b>Restricted funds</b>			
Restricted fund	<u>-</u>	<u>(13,809)</u>	<u>(13,809)</u>
<b>TOTAL FUNDS</b>	<u>170,972</u>	<u>(185,414)</u>	<u>(14,442)</u>

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	250,703	17,739	268,442
<b>Restricted funds</b>			
Restricted fund	420,018	(12,765)	407,253
	670,721	4,974	675,695
<b>TOTAL FUNDS</b>	<b>670,721</b>	<b>4,974</b>	<b>675,695</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	215,546	(197,807)	17,739
<b>Restricted funds</b>			
Restricted fund	749	(13,514)	(12,765)
	216,295	(211,321)	4,974
<b>TOTAL FUNDS</b>	<b>216,295</b>	<b>(211,321)</b>	<b>4,974</b>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**15. FINANCIAL INSTRUMENTS**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

**THE BRIDGE LANE BETH HAMEDRASH**

England & Wales - Charity number 1130334

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# Accounts

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**REGISTERED COMPANY NUMBER: 06927223 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130334**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
THE BRIDGE LANE BETH HAMEDRASH**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**THE BRIDGE LANE BETH HAMEDRASH**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

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## THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)

### Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the charity are to promote religious worship in accordance with the Jewish faith, to promote the study of the Jewish religion, the advancement of the Jewish faith and the advancement of such other charitable purposes as the directors may from time to time determine.

The main activities for the year were to obtain donations from individuals and institutions and utilise these funds to enable the charity to pursue its objectives.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The charity is satisfied with its overall achievements and performance during the year and has continued to meet its objectives.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a registered charity and a company limited by guarantee, established by the company's Memorandum and Articles of Association dated 8 June 2009.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

When vacancies occur on the Board of Directors, new directors are recruited locally and through advertising (where appropriate) stating skills that are needed on the Board of Directors. The Charity is governed by a Board of Directors, which currently has four members. The directors are responsible for the overall management policy of the fund and for the development of the fundraising and appropriation of benefits. The directors do not consider there to be any connected charities. The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06927223 (England and Wales)

##### **Registered Charity number**

1130334

##### **Registered office**

44 Bridge Lane  
London  
NW11 0EG

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Trustees**

Judge A J Morris (resigned 16.5.23)  
Mr H Ganz  
Mr S Benaim  
Mr M Roth (resigned 19.3.23)  
Mr R D Green (appointed 16.5.23)  
Mr D Rosenthal (appointed 16.5.23)

**Independent Examiner**

Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

Mr H Ganz - Trustee

**Independent Examiner's Report to the Trustees of  
The Bridge Lane Beth Hamedrash (Registered number: 06927223)**

---

**Independent examiner's report to the trustees of The Bridge Lane Beth Hamedrash ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Aryeh Melinek, FCA

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

19 December 2023

**THE BRIDGE LANE BETH HAMEDRASH**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		103,052	678	103,730	89,642
Membership and rental income	2	112,494	-	112,494	107,154
Investment income	3	<u>-</u>	<u>71</u>	<u>71</u>	<u>-</u>
<b>Total</b>		<u>215,546</u>	<u>749</u>	<u>216,295</u>	<u>196,796</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Wages and staff costs		91,841	-	91,841	128,776
Synagogue running costs		68,168	13,514	81,682	78,533
Events		<u>37,798</u>	<u>-</u>	<u>37,798</u>	<u>16,081</u>
<b>Total</b>		<u>197,807</u>	<u>13,514</u>	<u>211,321</u>	<u>223,390</u>
<b>NET INCOME/(EXPENDITURE)</b>		17,739	(12,765)	4,974	(26,594)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>250,703</u>	<u>420,018</u>	<u>670,721</u>	<u>697,315</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>268,442</u>	<u>407,253</u>	<u>675,695</u>	<u>670,721</u>

The notes form part of these financial statements

**THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

**Balance Sheet  
31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	9	627,545	651,874
<b>CURRENT ASSETS</b>			
Debtors	10	500	500
Cash at bank and in hand		<u>67,101</u>	<u>35,527</u>
		67,601	36,027
<b>CREDITORS</b>			
Amounts falling due within one year	11	(19,451)	(17,180)
		<u>48,150</u>	<u>18,847</u>
<b>NET CURRENT ASSETS</b>		<u>48,150</u>	<u>18,847</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>675,695</u>	<u>670,721</u>
<b>NET ASSETS</b>		<u>675,695</u>	<u>670,721</u>
<b>FUNDS</b>	13		
Unrestricted funds		268,442	250,703
Restricted funds		<u>407,253</u>	<u>420,018</u>
<b>TOTAL FUNDS</b>		<u>675,695</u>	<u>670,721</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

Mr H Ganz - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for trustees and costs associated with meeting constitutional and statutory requirements such as the cost of trustees meetings and the preparation of statutory accounts.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 2% on cost
Fixtures and fittings	- 10% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The restriction pertains to the freehold property.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. MEMBERSHIP AND RENTAL INCOME**

	2023	2022
	£	£
Membership	89,272	87,686
Seat, hall and locker rental	<u>23,222</u>	<u>19,468</u>
	<u>112,494</u>	<u>107,154</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable	<u>71</u>	<u>-</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Depreciation - owned assets	<u>24,329</u>	<u>25,467</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Number of administrative staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	89,282	360	89,642
Membership and rental income	<u>107,154</u>	<u>-</u>	<u>107,154</u>
<b>Total</b>	<u>196,436</u>	<u>360</u>	<u>196,796</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Wages and staff costs	128,776	-	128,776
Synagogue running costs	56,899	21,634	78,533
Events	<u>16,081</u>	<u>-</u>	<u>16,081</u>
<b>Total</b>	201,756	21,634	223,390

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<u>Unrestricted fund £</u>	<u>Restricted fund £</u>	<u>Total funds £</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,320)	(21,274)	(26,594)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>256,023</u>	<u>441,292</u>	<u>697,315</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>250,703</u>	<u>420,018</u>	<u>670,721</u>

**8. FUND TRANSFERS**

Fund transfer relates to restricted funds spent on balance sheet items and have no further restrictions and therefore can be transferred to unrestricted funds.

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>667,062</u>	<u>37,850</u>	<u>305,607</u>	<u>1,010,519</u>
<b>DEPRECIATION</b>				
At 1 April 2022	152,348	3,005	203,292	358,645
Charge for year	<u>13,341</u>	<u>757</u>	<u>10,231</u>	<u>24,329</u>
At 31 March 2023	<u>165,689</u>	<u>3,762</u>	<u>213,523</u>	<u>382,974</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>501,373</u>	<u>34,088</u>	<u>92,084</u>	<u>627,545</u>
At 31 March 2022	<u>514,714</u>	<u>34,845</u>	<u>102,315</u>	<u>651,874</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	<u>500</u>	<u>500</u>

THE BRIDGE LANE BETH HAMEDRASH

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	637
Social security and other taxes	2,096	2,459
Pension	771	355
Other creditors	<u>16,584</u>	<u>13,729</u>
	<u>19,451</u>	<u>17,180</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	222,940	404,605	627,545	651,874
Current assets	64,953	2,648	67,601	36,027
Current liabilities	<u>(19,451)</u>	-	<u>(19,451)</u>	<u>(17,180)</u>
	<u>268,442</u>	<u>407,253</u>	<u>675,695</u>	<u>670,721</u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	250,703	17,739	268,442
<b>Restricted funds</b>			
Restricted fund	420,018	(12,765)	407,253
	<u>670,721</u>	<u>4,974</u>	<u>675,695</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	215,546	(197,807)	17,739
<b>Restricted funds</b>			
Restricted fund	749	(13,514)	(12,765)
	<u>216,295</u>	<u>(211,321)</u>	<u>4,974</u>

**THE BRIDGE LANE BETH HAMEDRASH**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	256,023	(5,320)	250,703
<b>Restricted funds</b>			
Restricted fund	441,292	(21,274)	420,018
	<u>697,315</u>	<u>(26,594)</u>	<u>670,721</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	196,436	(201,756)	(5,320)
<b>Restricted funds</b>			
Restricted fund	360	(21,634)	(21,274)
	<u>196,796</u>	<u>(223,390)</u>	<u>(26,594)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**15. FINANCIAL INSTRUMENTS**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

**THE BRIDGE LANE BETH HAMEDRASH**

England & Wales - Charity number 1130334

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# Accounts

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**REGISTERED COMPANY NUMBER: 06927223 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130334**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
THE BRIDGE LANE BETH HAMEDRASH**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**THE BRIDGE LANE BETH HAMEDRASH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Notes to the Financial Statements</b>	6 to 10

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are to promote religious worship in accordance with the Jewish faith, to promote the study of the Jewish religion, the advancement of the Jewish faith and the advancement of such other charitable purposes as the directors may from time to time determine.

The main activities for the year were to obtain donations from individuals and institutions and utilise these funds to enable the charity to pursue its objectives.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

The charity is satisfied with its overall achievements and performance during the year and has continued to meet its objectives.

**FINANCIAL REVIEW**

**Financial position**

The

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a registered charity and a company limited by guarantee, established by the company's Memorandum and Articles of Association dated 8 June 2009.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

When vacancies occur on the Board of Directors, new directors are recruited locally and through advertising (where appropriate) stating skills that are needed on the Board of Directors. The Charity is governed by a Board of Directors, which currently has four members. The directors are responsible for the overall management policy of the fund and for the development of the fundraising and appropriation of benefits. The directors do not consider there to be any connected charities. The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06927223 (England and Wales)

**Registered Charity number**

1130334

**Registered office**

44 Bridge Lane  
London  
NW11 0EG

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

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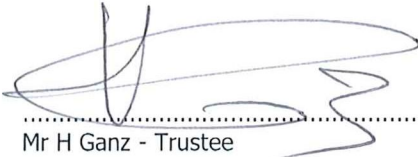
**Trustees**

Judge A J Morris  
Mr H Ganz  
Mr S Benaim  
Mr M Roth

**Independent Examiner**

Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Approved by order of the board of trustees on ..... 31/03/2022 ..... and signed on its behalf by:

  
.....  
Mr H Ganz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

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**Independent examiner's report to the trustees of The Bridge Lane Beth Hamedrash ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Date: ..... 31/03/2022 .....

THE BRIDGE LANE BETH HAMEDRASH

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		89,282	360	89,642	130,371
Membership and rental income	2	107,154	-	107,154	92,216
<b>Total</b>		<b>196,436</b>	<b>360</b>	<b>196,796</b>	222,587
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Wages and staff costs		128,776	-	128,776	147,696
Synagogue running costs		56,899	21,634	78,533	74,673
Events		16,081	-	16,081	7,469
<b>Total</b>		<b>201,756</b>	<b>21,634</b>	<b>223,390</b>	229,838
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,320)</b>	<b>(21,274)</b>	<b>(26,594)</b>	(7,251)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>256,023</b>	<b>441,292</b>	<b>697,315</b>	704,566
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>250,703</u></b>	<b><u>420,018</u></b>	<b><u>670,721</u></b>	<b><u>697,315</u></b>

The notes form part of these financial statements

THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)

BALANCE SHEET  
31 MARCH 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	8	651,874	669,578
<b>CURRENT ASSETS</b>			
Debtors	9	500	500
Cash at bank		35,527	48,616
		36,027	49,116
<b>CREDITORS</b>			
Amounts falling due within one year	10	(17,180)	(21,379)
<b>NET CURRENT ASSETS</b>		18,847	27,737
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		670,721	697,315
<b>NET ASSETS</b>		670,721	697,315
<b>FUNDS</b>	12		
Unrestricted funds		250,703	256,023
Restricted funds		420,018	441,292
<b>TOTAL FUNDS</b>		670,721	697,315

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31/03/2022 and were signed on its behalf by:

  
.....  
Mr H Ganz - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for trustees and costs associated with meeting constitutional and statutory requirements such as the cost of trustees meetings and the preparation of statutory accounts.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 2% on cost
Fixtures and fittings	- 10% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The restriction pertains to the freehold property.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

2. MEMBERSHIP AND RENTAL INCOME

	2022	2021
	£	£
Membership	87,686	84,807
Seat, hall and locker rental	<u>19,468</u>	<u>7,409</u>
	<u>107,154</u>	<u>92,216</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>25,467</u>	<u>25,867</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Number of administrative staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	129,461	910	130,371
Membership and rental income	<u>92,216</u>	<u>-</u>	<u>92,216</u>
<b>Total</b>	221,677	910	222,587
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Wages and staff costs	147,696	-	147,696
Synagogue running costs	61,332	13,341	74,673
Events	7,469	-	7,469
	<u>216,497</u>	<u>13,341</u>	<u>229,838</u>
<b>Total</b>	216,497	13,341	229,838
<b>NET INCOME/(EXPENDITURE)</b>	5,180	(12,431)	(7,251)

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	250,843	453,723	704,566
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>256,023</u>	<u>441,292</u>	<u>697,315</u>

7. FUND TRANSFERS

Fund transfer relates to restricted funds spent on balance sheet items and have no further restrictions and therefore can be transferred to unrestricted funds.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2021	667,062	37,850	297,844	1,002,756
Additions	-	-	7,763	7,763
At 31 March 2022	<u>667,062</u>	<u>37,850</u>	<u>305,607</u>	<u>1,010,519</u>
<b>DEPRECIATION</b>				
At 1 April 2021	139,007	2,248	191,923	333,178
Charge for year	13,341	757	11,369	25,467
At 31 March 2022	<u>152,348</u>	<u>3,005</u>	<u>203,292</u>	<u>358,645</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>514,714</u>	<u>34,845</u>	<u>102,315</u>	<u>651,874</u>
At 31 March 2021	<u>528,055</u>	<u>35,602</u>	<u>105,921</u>	<u>669,578</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>500</u>	<u>500</u>

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	637	7,500
Social security and other taxes	2,459	2,274
Pension	355	324
Other creditors	<u>13,729</u>	<u>11,281</u>
	<u>17,180</u>	<u>21,379</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	233,919	417,955	651,874	669,578
Current assets	33,964	2,063	36,027	49,116
Current liabilities	<u>(17,180)</u>	<u>-</u>	<u>(17,180)</u>	<u>(21,379)</u>
	<u>250,703</u>	<u>420,018</u>	<u>670,721</u>	<u>697,315</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	256,023	(5,320)	250,703
<b>Restricted funds</b>			
Restricted fund	441,292	(21,274)	420,018
<b>TOTAL FUNDS</b>	<u>697,315</u>	<u>(26,594)</u>	<u>670,721</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	196,436	(201,756)	(5,320)
<b>Restricted funds</b>			
Restricted fund	360	(21,634)	(21,274)
<b>TOTAL FUNDS</b>	<u>196,796</u>	<u>(223,390)</u>	<u>(26,594)</u>

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	250,843	5,180	256,023
<b>Restricted funds</b>			
Restricted fund	453,723	(12,431)	441,292
<b>TOTAL FUNDS</b>	<u>704,566</u>	<u>(7,251)</u>	<u>697,315</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,677	(216,497)	5,180
<b>Restricted funds</b>			
Restricted fund	910	(13,341)	(12,431)
<b>TOTAL FUNDS</b>	<u>222,587</u>	<u>(229,838)</u>	<u>(7,251)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

14. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

**THE BRIDGE LANE BETH HAMEDRASH**

England & Wales - Charity number 1130334

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# Accounts

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**REGISTERED COMPANY NUMBER: 06927223 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130334**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
THE BRIDGE LANE BETH HAMEDRASH**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**THE BRIDGE LANE BETH HAMEDRASH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are to promote religious worship in accordance with the Jewish faith, to promote the study of the Jewish religion, the advancement of the Jewish faith and the advancement of such other charitable purposes as the directors may from time to time determine.

The main activities for the year were to obtain donations from individuals and institutions and utilise these funds to enable the charity to pursue its objectives.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

The charity is satisfied with its overall achievements and performance during the year and has continued to meet its objectives.

**FINANCIAL REVIEW**

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**Covid 19**

The Trustees have considered the potential impact of the Covid-19 pandemic, which has been spreading since early 2020, on the Charity's activities. Like many other charities, the outbreak has caused some disruption to the Charity. The Trustees have taken appropriate action to follow government guidance on religious events and to mitigate the effects of Covid-19 on the finances of the charity. The Trustees are confident that the Charity has adequate reserves and resources to continue its operations for the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a registered charity and a company limited by guarantee, established by the company's Memorandum and Articles of Association dated 8 June 2009.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

When vacancies occur on the Board of Directors, new directors are recruited locally and through advertising (where appropriate) stating skills that are needed on the Board of Directors. The Charity is governed by a Board of Directors, which currently has four members. The directors are responsible for the overall management policy of the fund and for the development of the fundraising and appropriation of benefits. The directors do not consider there to be any connected charities. The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06927223 (England and Wales)

**Registered Charity number**

1130334

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Registered office**

44 Bridge Lane  
London  
NW11 0EG

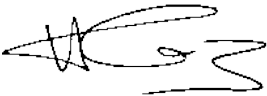
**Trustees**

Judge A J Morris  
Mr H Ganz  
Mr S Benaim  
Mr M Roth

**Independent Examiner**

Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Approved by order of the board of trustees on 13 July 2021 and signed on its behalf by:



.....  
Mr H Ganz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

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**Independent examiner's report to the trustees of The Bridge Lane Beth Hamedrash ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Aryeh Melinek, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Date: 14/04/2021 .....

THE BRIDGE LANE BETH HAMEDRASH

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>129,461</b>	<b>910</b>	<b>130,371</b>	173,639
Membership and rental income	2	<b>92,216</b>	-	<b>92,216</b>	105,701
Investment income	3	-	-	-	15
<b>Total</b>		<b>221,677</b>	<b>910</b>	<b>222,587</b>	279,355
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Wages and staff costs		<b>147,696</b>	-	<b>147,696</b>	198,620
Synagogue running costs		<b>61,332</b>	<b>13,341</b>	<b>74,673</b>	92,500
Events		<b>7,469</b>	-	<b>7,469</b>	31,390
<b>Total</b>		<b>216,497</b>	<b>13,341</b>	<b>229,838</b>	322,510
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,180</b>	<b>(12,431)</b>	<b>(7,251)</b>	(43,155)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>250,843</b>	<b>453,723</b>	<b>704,566</b>	747,721
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>256,023</u></b>	<b><u>441,292</u></b>	<b><u>697,315</u></b>	<b><u>704,566</u></b>

The notes form part of these financial statements

**THE BRIDGE LANE BETH HAMEDRASH (REGISTERED NUMBER: 06927223)**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	<b>2021</b>	2020
		<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	9	<b>669,578</b>	695,445
<b>CURRENT ASSETS</b>			
Debtors	10	<b>500</b>	1,000
Cash at bank		<b><u>48,616</u></b>	<u>19,905</u>
		<b>49,116</b>	20,905
<b>CREDITORS</b>			
Amounts falling due within one year	11	<b>(21,379)</b>	(11,784)
<b>NET CURRENT ASSETS</b>		<b><u>27,737</u></b>	<u>9,121</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>697,315</u></b>	<u>704,566</u>
<b>NET ASSETS</b>		<b><u>697,315</u></b>	<u>704,566</u>
<b>FUNDS</b>	13		
Unrestricted funds		<b>256,023</b>	250,843
Restricted funds		<b><u>441,292</u></b>	<u>453,723</u>
<b>TOTAL FUNDS</b>		<b><u>697,315</u></b>	<u>704,566</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 July 2021 and were signed on its behalf by:



.....  
Mr H Ganz - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for trustees and costs associated with meeting constitutional and statutory requirements such as the cost of trustees meetings and the preparation of statutory accounts.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 2% on cost
Fixtures and fittings	- 10% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The restriction pertains to the freehold property.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE BRIDGE LANE BETH HAMEDRASH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. MEMBERSHIP AND RENTAL INCOME**

	<b>2021</b>	2020
	<b>£</b>	£
Membership	<b>84,807</b>	81,702
Seat, hall and locker rental	<b>7,409</b>	23,999
	<b><u>92,216</u></b>	<u>105,701</u>

**3. INVESTMENT INCOME**

	<b>2021</b>	2020
	<b>£</b>	£
Interest receivable	<b>-</b>	15
	<b><u>-</u></b>	<u>15</u>

**4. NET INCOME/(EXPENDITURE)**

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

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation - owned assets	<b><u>25,867</u></b>	<u>27,175</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	2020
Number of administrative staff	<b><u>2</u></b>	<u>2</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	172,560	1,079	173,639
Membership and rental income	105,701	-	105,701
Investment income	<u>-</u>	<u>15</u>	<u>15</u>
<b>Total</b>	278,261	1,094	279,355
<b>EXPENDITURE ON Charitable activities</b>			
Wages and staff costs	198,620	-	198,620
Synagogue running costs	79,159	13,341	92,500
Events	31,390	-	31,390

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	309,169	13,341	322,510
<b>NET INCOME/(EXPENDITURE)</b>	(30,908)	(12,247)	(43,155)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	281,751	465,970	747,721
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>250,843</u>	<u>453,723</u>	<u>704,566</u>

8. FUND TRANSFERS

Fund transfer relates to restricted funds spent on balance sheet items and have no further restrictions and therefore can be transferred to unrestricted funds.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	<u>667,062</u>	<u>37,850</u>	<u>297,844</u>	<u>1,002,756</u>
<b>DEPRECIATION</b>				
At 1 April 2020	<u>125,666</u>	<u>1,491</u>	<u>180,154</u>	<u>307,311</u>
Charge for year	<u>13,341</u>	<u>757</u>	<u>11,769</u>	<u>25,867</u>
At 31 March 2021	<u>139,007</u>	<u>2,248</u>	<u>191,923</u>	<u>333,178</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>528,055</u>	<u>35,602</u>	<u>105,921</u>	<u>669,578</u>
At 31 March 2020	<u>541,396</u>	<u>36,359</u>	<u>117,690</u>	<u>695,445</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>500</u>	<u>1,000</u>

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	7,500	818
Social security and other taxes	2,274	2,434
Pension	324	325
Other creditors	<u>11,281</u>	<u>8,207</u>
	<u>21,379</u>	<u>11,784</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	235,267	434,311	669,578	695,445
Current assets	42,135	6,981	49,116	20,905
Current liabilities	<u>(21,379)</u>	-	<u>(21,379)</u>	<u>(11,784)</u>
	<u>256,023</u>	<u>441,292</u>	<u>697,315</u>	<u>704,566</u>

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	250,843	5,180	256,023
<b>Restricted funds</b>			
Restricted fund	453,723	(12,431)	441,292
	<u>704,566</u>	<u>(7,251)</u>	<u>697,315</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,677	(216,497)	5,180
<b>Restricted funds</b>			
Restricted fund	910	(13,341)	(12,431)
	<u>222,587</u>	<u>(229,838)</u>	<u>(7,251)</u>

THE BRIDGE LANE BETH HAMEDRASH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	281,751	(30,908)	250,843
<b>Restricted funds</b>			
Restricted fund	465,970	(12,247)	453,723
<b>TOTAL FUNDS</b>	<u>747,721</u>	<u>(43,155)</u>	<u>704,566</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	278,261	(309,169)	(30,908)
<b>Restricted funds</b>			
Restricted fund	1,094	(13,341)	(12,247)
<b>TOTAL FUNDS</b>	<u>279,355</u>	<u>(322,510)</u>	<u>(43,155)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

15. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.