

BEIS BRUCHA LTD

England & Wales · Charity number 1131109

Details

Other names BEIS BRUCHA MOTHER AND BABY HOME LTD

Status Registered

Legal form Charitable company

Company number [06893224](#)

Registered 2009-08-13

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

Contact

Address 208 Lordship Road
London
N16 5ES

Phone 02082118081

Email MANAGEMENT@BEISBRUCHA.CO.UK

Activities

Objects: 1) TO PRESERVE AND PROTECT THE GOOD HEALTH OF WOMEN AND THEIR CHILDREN, PARTICULARLY FROM THE JEWISH COMMUNITY, FROM ACROSS ENGLAND, BY PROVIDING:1) ACCESS TO A FACILITY OF SUPPORTED ACCOMMODATION OFFERING PHYSICAL AND EMOTIONAL SUPPORT;2) EDUCATION IN, AND THE HEALTH BENEFITS, OF BREASTFEEDING;3) INFORMATION ON CHILD-REARING TOPICS INCLUDING HEALTHCARE AND NUTRITION;4) OPPORTUNITIES FOR NEW MOTHERS TO SOCIALISE AND PARTICIPATE IN SOCIAL ACTIVITIES WITH OTHER NEW MOTHERS IN A SIMILAR SITUATION;5) LINKS TO MAINSTREAM HEALTH SERVICES11. TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

Activities: Beis Brucha provides supported residential care for disadvantaged, vulnerable women post-birth, particularly those contending with physical disabilities, domestic abuse, mental health issues & PND. Babies are cared for in a dedicated nursery whilst mothers recuperate. Qualified nursery staff support mothers in acquiring necessary skills to care for their newborn & themselves despite their limitations.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** ENGLAND,
- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,294,129	£1,124,163	£26,903	28
2023-12-31	£693,140	£816,191	£-143,063	29
2023-04-30	£960,583	£959,632	£-20,012	27
2022-04-30	£914,323	£1,111,741	£-20,963	27
2021-04-30	£453,901	£409,088	-	-

Trustees

Name	Role	Appointed
ARIEH LEIB LEVISON		2021-11-01
CHAVI MOSKOVITZ		2022-01-27
NICHA WEISS		2022-01-27
Ronald Edward Hochhauser		2021-11-01
Sydney Samuel Sinitsky		2019-11-06

BEIS BRUCHA LTD

England & Wales - Charity number 1131109

Accounts

Charity registration number 1131109 (England and Wales)

Company registration number 06893224

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Sinitsky Mr R Hochhauser Mrs C Moskovitz Mrs N Weiss Mr A Levison
Charity number (England and Wales)	1131109
Company number	06893224
Principal address	208 Lordship Road London N16 5ES
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX
Auditor	Landau Morley LLP 325-327 Oldfield Lane North UB6 0FX Middlesex

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are:

1. To preserve and protect the good health of women and their children, particularly from the Jewish Community, from across England, by providing:

- access to a facility of supported accommodation offering physical and emotional support;
- education in, and the health benefits, of breastfeeding;
- information on child-rearing topics including healthcare and nutrition;
- opportunities for new mothers to socialise and participate in social activities with other new mothers in a similar situation;
- links to mainstream health services

2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

In line with its objectives the charity provides supported residential care for disadvantaged, vulnerable women post-birth, particularly those contending with physical disabilities, domestic abuse, mental health issues & Postnatal Depression. Babies are cared for in a dedicated nursery whilst mothers recuperate. Qualified nursery staff support mothers in acquiring necessary skills to care for their new-born and themselves despite their limitations.

Our objectives are set to reflect our aims for the care and wellbeing of women and children. It is important to us that we maintain and enhance the care that we provide our residents.

This objective is, however, set in the context of the broader goals we set for Beis Brucha and its residents.

Our key objectives include:

- to provide a high standard of care and support to every resident at our home.
- to provide a safe, welcoming, nurturing, environment where our residents can gain maximum rest and relaxation during their stay.
- to offer consistent, unconditional care, enabling residents to live in an environment that encourages positive relationships, mutual respect, trust, and consideration for others.
- to ensure that every member of staff delivers an outstanding experience to our residents, throughout their stay, by displaying patience, attentiveness, and a can-do attitude.
- to empower our staff to take a leadership role and make decisions in line with the objectives of Beis Brucha and in the best interest of mother and baby.
- to recognise that many of our residents can be in a vulnerable state post-birth, and thus to display a sense of compassion and empathy at all times.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit Statement

The trustees confirm that they have complied the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit in setting the charity's objectives and in planning and reviewing its activities for the year.

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Beis Brucha's management team, have continued to implement changes and upgrades in all departments. Improvements introduced in previous financial periods have been carefully monitored and necessary adjustments introduced.

- Alongside the upgraded booking in system introduced in 2022, a new telephone and intercom system was installed in 2024. This enhances communication throughout the building, especially between departments. Extended WIFI to reach all rooms is planned for 2025.
- Feeding classes continue to take place daily in the new feeding area. These sessions incorporate advice geared to increase awareness of fitness and healthy lifestyles, signposting to health initiatives in the borough. Additional classes have been introduced, including music sessions, photography, comedy and other light entertainment.
- The 24-hour bar, introduced in 2022, was completely upgraded with new food station areas, fridges and a slush machine, allowing mothers to treat their children during visiting sessions.
- Mothers continue to benefit from the new Nursery and Nursing Room. The new layout has allowed for all cribs to be laid out in an arranged and easy-to-access manner, giving staff the ability to care for each baby in a most well-organised and safe manner. The new work stations, kitchen areas and storage facilities have contributed to Beis Brucha's efficient running.
- Overall occupancy rose in 2024 to 89.49% (86.9% in 2023). Beis Brucha continues to enjoy positive word-of-mouth feedback. Beis Brucha has continued to advertise through the available channels in North West London, opening a new demographic for the Home.
- Mental health awareness programmes, which incorporated, group therapy sessions by trained therapists from Homerton Hospital who specialise in perinatal mental health, have continued throughout 2024.
- Beis Brucha has shared printed materials to support the community, and to assist new mothers in gaining access to local health support services and financial support.
- Through the Community Champion programme, Beis Brucha has also helped share key messages on local support services, and midwives and health visitors have proven to be a fountain of information and reassurance to the residents about public health recommendations.
- Beis Brucha continues to offer support to new mothers in their community, offering a safe space where we share information on vaccinations, health support services, financial support, and also activities for their community to take part in.

Partners working in conjunction with Beis Brucha

- Woodberry Down Children Centre, who offer a weekly drop-in session for new mums to achieve an excellent breastfeeding experience.
- Hackney Community Champion programme - offering vital support to its community, during our weekly advice sessions which see 20 local women join and discuss health topics.
- Bikur Cholim - supporting those facing illness and disability with emotional and practical help.
- JUMP Maternity Support - provides culturally sensitive support for Orthodox Jewish families, pre and postnatal.
- Interlink – an invaluable partner, keeping us informed about general support and funding opportunities available to our beneficiaries.

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The charity derives its income from donations, grants and voluntary contributions paid by mothers attending the home.

Income during the year totalled £1,294,129 (2023: £693,140) and expenditure totalled £1,124,163 (2023: £816,191).

The new management team running the office at Beis Brucha, has introduced a new accounting programme to simplify the buying process and streamline its long list of suppliers. This will also lead to cost savings and assist with improving the charity's financial position.

This approach, combining increased fundraising efforts and operational efficiencies, may help restore the charity's financial stability.

Reserves policy

The trustees have established a reserves policy to ensure that sufficient resources are held to meet the operational needs of the charity, manage financial risks and safeguard ongoing activities. The charity aims to maintain free reserves at a level equivalent to one months operational expenditure, estimated at £95,000.

At 31 December 2024, the charity's unrestricted fund were £26,903 (2023: £143,063 deficit). However, free reserves were nil. The trustees acknowledge the shortfall and are in the process of implementing financial controls and operational efficiencies, alongside increased fundraising efforts, to further improve the charity's financial position in the coming year.

Plans for future periods

The trustees anticipate that the charity will continue its work in the foreseeable future subject to satisfactory income.

Plans for the upcoming year include:

- A continuation of the buying process overhaul, whereby accounts with larger providers to replace many of the smaller suppliers currently providing Beis Brucha.
- The renovation and reopening of a separate lounge/dining areas for residents to be able to socialise and relax.
- To plan the renovation of individual bedrooms and central hallways.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 30th April 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Sinitsky
Mr R Hochhauser
Mrs C Moskovitz
Mrs N Weiss
Mr A Levison

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, skills, local availability and are given, in the view of the board, sufficient training to understand the nature of the charity and its workings. They are required to read the Charity Commission's 'The Essential Trustee' and are encouraged to read other Charity Commission publications. The day to day running of the home is delegated to a manager with qualified staff on the nursery side.

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

Risk management

The charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable whilst in the Charity's care as well as the finances of the charity. The charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Beis Brucha Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Auditor

In accordance with the company's articles, a resolution proposing that Landau Morley LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

Mr R Hochhauser
Trustee

3 July 2025

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF BEIS BRUCHA LIMITED

Opinion

We have audited the financial statements of Beis Brucha Limited (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BEIS BRUCHA LIMITED**

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- Except for any known or possible non-compliance, and as required by auditing standards, our work in respect of these included enquiry of management about company's policies, procedures, and related controls regarding compliance with laws and regulations and if there are any known instances of noncompliance.
- We tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.
- We performed analytical procedures to identify any unusual or unexpected relationships.
- We examined supporting documents for all material balances, transactions and disclosures.
- We evaluated the selection and application of accounting policies related to subjective measurements and complex transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements of the charity for the period ended 31 December 2023 were not audited.

**BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BEIS BRUCHA LIMITED**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Landau Morley LLP

3 July 2025

Chartered Accountants
Statutory Auditor

325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Landau Morley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	1,269,827	23,960	1,293,787	667,953	24,570	692,523
Investments	4	342	-	342	617	-	617
Total income		<u>1,270,169</u>	<u>23,960</u>	<u>1,294,129</u>	<u>668,570</u>	<u>24,570</u>	<u>693,140</u>
Expenditure on:							
Raising funds	5	35,331	1,960	37,291	30,132	-	30,132
Charitable activities	6	1,064,872	22,000	1,086,872	761,489	24,570	786,059
Total expenditure		<u>1,100,203</u>	<u>23,960</u>	<u>1,124,163</u>	<u>791,621</u>	<u>24,570</u>	<u>816,191</u>
Net income/(expenditure) and movement in funds		169,966	-	169,966	(123,051)	-	(123,051)
Reconciliation of funds:							
Fund balances at 1 January 2024		(143,063)	-	(143,063)	(20,012)	-	(20,012)
Fund balances at 31 December 2024		<u>26,903</u>	<u>-</u>	<u>26,903</u>	<u>(143,063)</u>	<u>-</u>	<u>(143,063)</u>

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

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		52,705		20,243
Current assets					
Debtors	13	5,458		1,546	
Cash at bank and in hand		76,885		84,167	
		82,343		85,713	
Creditors: amounts falling due within one year	14	(102,688)		(233,225)	
Net current liabilities			(20,345)		(147,512)
Total assets less current liabilities			32,360		(127,269)
Creditors: amounts falling due after more than one year	15		(5,457)		(15,794)
Net assets/(liabilities)			26,903		(143,063)
The funds of the charity					
Unrestricted funds			26,903		(143,063)
			26,903		(143,063)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 144 of the charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 3 July 2025

Mr R Hochhauser
Trustee

Company registration number 06893224 (England and Wales)

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		45,984		(39,139)
Investing activities					
Purchase of tangible fixed assets		(43,527)		(17,704)	
Investment income received		342		617	
Net cash used in investing activities			(43,185)		(17,087)
Financing activities					
Repayment of bank loans		(10,081)		(6,670)	
Net cash used in financing activities			(10,081)		(6,670)
Net decrease in cash and cash equivalents			(7,282)		(62,896)
Cash and cash equivalents at beginning of year			84,167		147,063
Cash and cash equivalents at end of year			<u>76,885</u>		<u>84,167</u>

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Beis Brucha Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Reporting period

The comparative figures are not directly comparable. The financial statements for the current year cover a 12-month period from 1 January 2024 to 31 December 2024. The comparative figures relate to a 8-month period from 1 May 2023 to 31 December 2023.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.6 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. Costs include irrecoverable VAT.

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over 5 years
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,259,827	-	1,259,827	667,953	-	667,953
Grants	10,000	23,960	33,960	-	24,570	24,570
	<u>1,269,827</u>	<u>23,960</u>	<u>1,293,787</u>	<u>667,953</u>	<u>24,570</u>	<u>692,523</u>

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	342	617

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Fundraising agents	27,050	-	27,050	27,429	-	27,429
Advertising	8,281	1,960	10,241	2,703	-	2,703
	<u>35,331</u>	<u>1,960</u>	<u>37,291</u>	<u>30,132</u>	<u>-</u>	<u>30,132</u>

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	444,431	315,450
Depreciation and impairment	11,065	2,249
Rent and rates	33,634	36,372
Insurance	2,394	1,682
Light and heat	38,024	23,906
Repairs and maintenance	-	86,989
Food & kitchen supplies	269,229	228,080
Nursery and home consumables	56,080	28,416
Agency staff	134,447	41,367
Wellbeing classes	6,709	2,693
	<u>996,013</u>	<u>767,204</u>
Share of support and governance costs (see note 7)		
Support	82,859	13,814
Governance	8,000	5,041
	<u>1,086,872</u>	<u>786,059</u>
Analysis by fund		
Unrestricted funds	1,064,872	761,489
Restricted funds	22,000	24,570
	<u>1,086,872</u>	<u>786,059</u>

7 Support costs allocated to activities

	2024	2023
	£	£
Repairs and maintenance	72,561	-
Office costs	1,281	5,860
Telephone	3,737	1,970
Sundries	1,748	1,252
Computer costs	65	1,220
Bank Charges	1,010	893
Loan interest	450	492
Consultancy fees	1,852	1,488
Overdue tax interest	155	639
Governance costs	8,000	5,041
	<u>90,859</u>	<u>18,855</u>
Analysed between:		
Charitable activities	<u>90,859</u>	<u>18,855</u>

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	3,000	-
	Depreciation of owned tangible fixed assets	11,065	2,249
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Charitable activities	27	28
Management	1	1
	<u> </u>	<u> </u>
Total	28	29
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	422,386	294,932
Social security costs	16,209	15,654
Other pension costs	5,836	4,864
	<u> </u>	<u> </u>
	444,431	315,450
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

The key management personnel of the charity comprise one Manager. The total employee benefits of the key management personnel of the Charity were £46,541 (2023: £31,027).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	-	51,363	51,363
Additions	30,000	13,527	43,527
	<u>30,000</u>	<u>64,890</u>	<u>94,890</u>
At 31 December 2024	30,000	64,890	94,890
Depreciation and impairment			
At 1 January 2024	-	31,120	31,120
Depreciation charged in the year	6,000	5,065	11,065
	<u>6,000</u>	<u>36,185</u>	<u>42,185</u>
At 31 December 2024	6,000	36,185	42,185
Carrying amount			
At 31 December 2024	<u>24,000</u>	<u>28,705</u>	<u>52,705</u>
At 31 December 2023	<u>-</u>	<u>20,243</u>	<u>20,243</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	5,458	1,546
	<u>5,458</u>	<u>1,546</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	10,375	10,119
Other taxation and social security	5,053	58,049
Trade creditors	65,357	120,872
Other creditors	1,387	30,212
Accruals and deferred income	20,516	13,973
	<u>102,688</u>	<u>233,225</u>

15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans	5,457	15,794
	<u>5,457</u>	<u>15,794</u>

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	5,836	4,864
	<u>5,836</u>	<u>4,864</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Grants receivable	-	23,960	(23,960)	-
	<u>-</u>	<u>23,960</u>	<u>(23,960)</u>	<u>-</u>
Previous Period:				
	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Grants receivable	-	24,570	(24,570)	-
	<u>-</u>	<u>24,570</u>	<u>(24,570)</u>	<u>-</u>

18 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity received donations totalling £73,765 (2023: £56,550) from The Union of Orthodox Hebrew Congregations, £37,400 (2023: £16,736) from Keren Association Limited, £1,925 (2023:nil) from S&J Charitable Trust and £10,000 (2023 : £10,000) from Gemach Limited , charities with common trustees.

The charity also received donations totalling £5,000 from Avon Estates (London) Limited, a company in which a trustee is a director.

BEIS BRUCHA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

19	Cash generated from/(absorbed by) operations	2024	2023
		£	£
	Surplus/(deficit) for the year	169,966	(123,051)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(342)	(617)
	Depreciation and impairment of tangible fixed assets	11,065	2,249
	Movements in working capital:		
	(Increase)/decrease in debtors	(3,912)	37,484
	(Decrease)/increase in creditors	(130,793)	44,796
	Cash generated from/(absorbed by) operations	<u>45,984</u>	<u>(39,139)</u>
20	Analysis of changes in net funds		
		At 1 January 2024	Cash flows At 31 December 2024
		£	£
	Cash at bank and in hand	84,167	(7,282) 76,885
	Loans falling due within one year	9,881	(256) 9,625
	Loans falling due after more than one year	(15,794)	10,337 (5,457)
		<u>78,254</u>	<u>2,799</u> <u>81,053</u>

BEIS BRUCHA LTD

England & Wales - Charity number 1131109

Accounts

Charity registration number 1131109

Company registration number 06893224 (England and Wales)

BEIS BRUCHA LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023

BEIS BRUCHA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Sinitsky Mr R Hochhauser Mrs C Moskovitz Mrs N Weiss Mr A Levison
Charity number	1131109
Company number	06893224
Principal address	208 Lordship Road London N16 5ES
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX
Independent examiner	Berish Hoffman FCA Landau Morley LLP 325-327 Oldfield Lane North Greenford Middlesex UB6 0FX

BEIS BRUCHA LIMITED

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BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the Period ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are:

1. To preserve and protect the good health of women and their children, particularly from the Jewish Community, from across England, by providing:

- access to a facility of supported accommodation offering physical and emotional support;
- education in, and the health benefits, of breastfeeding;
- information on child-rearing topics including healthcare and nutrition;
- opportunities for new mothers to socialise and participate in social activities with other new mothers in a similar situation;
- links to mainstream health services

2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

In line with its objectives the charity provides supported residential care for disadvantaged, vulnerable women post-birth, particularly those contending with physical disabilities, domestic abuse, mental health issues & PND. Babies are cared for in a dedicated nursery whilst mothers recuperate. Qualified nursery staff support mothers in acquiring necessary skills to care for their newborn and themselves despite their limitations.

Our objectives are set to reflect our aims for the care and wellbeing of women and children. It is important to us that we maintain and enhance the care that we provide our residents.

This objective is, however, set in the context of the broader goals we set for Beis Brucha and its residents.

Our key objectives for the year included:

- to provide a high standard of care and support to every resident at our home.
- to provide a safe, welcoming, nurturing, environment where our residents can gain maximum rest and relaxation during their stay.
- to offer consistent, unconditional care, enabling residents to live in an environment that encourages positive relationships, mutual respect, trust, and consideration for others.
- to ensure that every member of staff delivers an outstanding experience to our residents, throughout their stay, by displaying patience, attentiveness, and a can-do attitude.
- to empower our staff to take a leadership role and make decisions in line with the objectives of Beis Brucha and in the best interest of mother and baby.
- to recognise that many of our residents can be in a vulnerable state post-birth, and thus to display a sense of compassion and empathy at all times .

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

Achievements and performance

Beis Brucha's management team, have continued to implement changes and upgrades in all departments. Improvements introduced previous financial periods have been carefully monitored and necessary adjustments introduced.

- The upgraded booking in system has continued to improve with the upgrade of the electronic screens in the Nursery and Nursing Rooms. This allows for precise and accurate updates to be transmitted to the necessary rooms in a professional and reliable manner.
- A new 48" plasma screen has been installed in the hallway and feeding room with daily information and relevant advertising displayed on a 24 hour basis. This has generated income for Beis Brucha, and it is hoped that this will develop over the coming months.
- Feeding classes are taking place daily in the new feeding area. These sessions incorporate advice geared to increase awareness of fitness and healthy lifestyles, signposting to health initiatives in the borough.
- The 24-hour bar, introduced in 2022, continues to be upgraded with nutritious and healthy snacks. Plans for a complete upgrade of this area have now been drawn-up and works are planned for the Spring of 2024.
- The full rebuild of the Nursery and Nursing Room is now complete. The new nursey allows for all cribs to be laid out in an arranged and easy-to-access manner, letting the staff care for each baby in the most efficient and safe manner. The new work stations, kitchen areas and storage facilities have contributed to Beis Brucha's efficient running.
- Overall occupancy rose in 2023 to 86.4% (74.8% in 2022). This is largely due to positive word-of-mouth feedback, but also through advertising through the available channels in North West London, opening a new demographic for the Home.
- Mental health awareness programmes, which incorporated, group therapy sessions by trained therapists from Homerton Hospital who specialise in perinatal mental health, have continued throughout 2023.
- Beis Brucha has shared printed materials to support the community, and to assist new mothers in gaining access to local health support services and financial support.
- Through the Community Champion programme, Beis Brucha has also helped share key messages on local support services, and midwives and health visitors have proven to be a fountain of information and reassurance to the residents about public health recommendations.
- Beis Brucha continues to offer support to new mothers in their community, offering a safe space where we share information on vaccinations, health support services, financial support, and also activities for their community to take part in.

Partners working in conjunction with Beis Brucha

- Woodberry Down Children Centre, who offer a weekly drop-in session for new mums to achieve an excellent breastfeeding experience.
- Hackney Community Champion programme - offering vital support to its community, during our weekly advice sessions which see 20 local women join and discuss health topics.
- Bikur Cholim - supporting those facing illness and disability with emotional and practical help.
- JUMP Maternity Support - provides culturally sensitive support for Orthodox Jewish families, pre and postnatal.
- Interlink – an invaluable partner, keeping us informed about general support and funding opportunities available to our beneficiaries.

BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

Financial review

The charity derives its income from donations, grants and voluntary contributions paid by mothers attending the home.

During the 8-month period to 31 December 2023 there was a proportional increase in income in comparison to the previous 12-month period.

Expenditure also proportionally increased in the period due to an increase in staff costs, rent & rates and food & kitchen consumables.

Income during the period totalled £693,190 (2023: £960,583) and expenditure totalled £787,832 (2023: £959,632).

At the period end, the charity's funds were in deficit. The trustees have plans to embark on an online crowdfunding campaign which will aim to reverse the shortfall.

The new management team running the office at Beis Brucha, has introduced a new accounting programme to simplify the buying process and streamline its long list of suppliers. This will also lead to cost savings and assist with improving the charity's financial position.

This approach, combining increased fundraising efforts and operational efficiencies, may help restore the charity's financial stability.

Plans for future periods

The trustees anticipate that the charity will continue its work in the foreseeable future subject to satisfactory income.

Plans for the upcoming year include:

- A continuation of the buying process overhaul, whereby accounts with larger providers to replace many of the smaller suppliers currently providing Beis Brucha.
- The opening of the new Nursery and Nursing rooms, and careful monitoring of the day-to-day running to ensure that any initial 'teething' issues are dealt with quickly and effectively.
- Raising funds for new furniture within the Nursing rooms
- Plans for a crowdfunding campaign to take place in the Autumn of 2024.
- To finalise renovation plans for dining and kitchen areas. The planned works will be carried out in Spring 2024

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 30th April 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

Mr S Sinitsky
Mr R Hochhauser
Mrs C Moskovitz
Mrs N Weiss
Mr A Levison

BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, skills, local availability and are given, in the view of the board, sufficient training to understand the nature of the charity and its workings. They are required to read the Charity Commission's 'The Essential Trustee' and are encouraged to read other Charity Commission publications. The day to day running of the home is delegated to a manager with qualified staff on the nursery side.

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

Risk management

The charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable whilst in the Charity's care as well as the finances of the charity. The charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

The trustees report was approved by the Board of Trustees.

Mr R Hochhauser
Trustee

27 September 2024

BEIS BRUCHA LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEIS BRUCHA LIMITED

I report to the trustees on my examination of the financial statements of Beis Brucha Limited (the charity) for the Period ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Berish Hoffman FCA

Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Dated: 29 September 2024

BEIS BRUCHA LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	31 Dec 2023 £	31 Dec 2023 £	31 Dec 2023 £	30 Apr 2023 £	30 Apr 2023 £	30 Apr 2023 £
Income from:							
Donations and legacies	3	667,953	24,570	692,523	867,271	93,010	960,281
Investments	4	617	-	617	302	-	302
Total income		<u>668,570</u>	<u>24,570</u>	<u>693,140</u>	<u>867,573</u>	<u>93,010</u>	<u>960,583</u>
Expenditure on:							
Raising funds	5	30,132	-	30,132	31,784	1,700	33,484
Charitable activities	6	761,489	24,570	786,059	819,838	106,310	926,148
Total expenditure		<u>791,621</u>	<u>24,570</u>	<u>816,191</u>	<u>851,622</u>	<u>108,010</u>	<u>959,632</u>
Net income/(expenditure) and movement in funds		(123,051)	-	(123,051)	15,951	(15,000)	951
Reconciliation of funds:							
Fund balances at 1 May 2023		<u>(20,012)</u>	-	<u>(20,012)</u>	<u>(35,963)</u>	<u>15,000</u>	<u>(20,963)</u>
Fund balances at 31 December 2023		<u>(143,063)</u>	-	<u>(143,063)</u>	<u>(20,012)</u>	-	<u>(20,012)</u>

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

BEIS BRUCHA LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2023

		31 Dec 2023		30 Apr 2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		20,243		4,788
Current assets					
Debtors	13	1,546		39,030	
Cash at bank and in hand		84,167		147,063	
		<u>85,713</u>		<u>186,093</u>	
Creditors: amounts falling due within one year	14	<u>(233,225)</u>		<u>(188,262)</u>	
Net current liabilities			<u>(147,512)</u>		<u>(2,169)</u>
Total assets less current liabilities			<u>(127,269)</u>		<u>2,619</u>
Creditors: amounts falling due after more than one year	15		<u>(15,794)</u>		<u>(22,631)</u>
Net assets excluding pension liability			<u>(143,063)</u>		<u>(20,012)</u>
Net liabilities			<u>(143,063)</u>		<u>(20,012)</u>
The funds of the charity					
Unrestricted funds			<u>(143,063)</u>		<u>(20,012)</u>
			<u>(143,063)</u>		<u>(20,012)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Period ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27 September 2024

Mr R Hochhauser
Trustee

Company registration number 06893224 (England and Wales)

BEIS BRUCHA LIMITED

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 DECEMBER 2023

	Notes	31 Dec 2023		30 Apr 2023	
		£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	19		(39,139)		(7,507)
Investing activities					
Purchase of tangible fixed assets		(17,704)		-	
Investment income received		617		302	
		<u> </u>		<u> </u>	
Net cash (used in)/generated from investing activities			(17,087)		302
Financing activities					
Repayment of bank loans		(6,670)		(10,007)	
		<u> </u>		<u> </u>	
Net cash used in financing activities			(6,670)		(10,007)
Net decrease in cash and cash equivalents			(62,896)		(17,212)
Cash and cash equivalents at beginning of Period			147,063		164,275
			<u> </u>		<u> </u>
Cash and cash equivalents at end of Period			<u>84,167</u>		<u>147,063</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Beis Brucha Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Reporting period

The charity's reporting period has been shortened changing the period end date from 30 April 2024 to 31 December 2023. This adjustment aligns the reporting year with the calendar year. Accordingly the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.6 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. Costs include irrecoverable VAT.

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings 15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	31 Dec 2023	31 Dec 2023	31 Dec 2023	30 Apr 2023	30 Apr 2023	30 Apr 2023
	£	£	£	£	£	£
Donations and gifts	667,953	-	667,953	867,271	-	867,271
Grants	-	24,570	24,570	-	93,010	93,010
	<u>667,953</u>	<u>24,570</u>	<u>692,523</u>	<u>867,271</u>	<u>93,010</u>	<u>960,281</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

3 Income from donations and legacies (Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	31 Dec 2023	31 Dec 2023	31 Dec 2023	30 Apr 2023	30 Apr 2023	30 Apr 2023
	£	£	£	£	£	£
Grants receivable for core activities						
Other grants	-	8,570	8,570	-	93,010	93,010
Other	-	16,000	16,000	-	-	-
	<u>-</u>	<u>24,570</u>	<u>24,570</u>	<u>-</u>	<u>93,010</u>	<u>93,010</u>
	<u><u>-</u></u>	<u><u>24,570</u></u>	<u><u>24,570</u></u>	<u><u>-</u></u>	<u><u>93,010</u></u>	<u><u>93,010</u></u>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	31 Dec 2023	30 Apr 2023
	£	£
Interest receivable	617	302
	<u>617</u>	<u>302</u>

5 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	31 Dec 2023	31 Dec 2023	31 Dec 2023	30 Apr 2023	30 Apr 2023	30 Apr 2023
	£	£	£	£	£	£
Fundraising and publicity						
Fundraising agents	27,429	-	27,429	31,370	-	31,370
Advertising	2,703	-	2,703	414	1,700	2,114
	<u>30,132</u>	<u>-</u>	<u>30,132</u>	<u>31,784</u>	<u>1,700</u>	<u>33,484</u>
	<u><u>30,132</u></u>	<u><u>-</u></u>	<u><u>30,132</u></u>	<u><u>31,784</u></u>	<u><u>1,700</u></u>	<u><u>33,484</u></u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

6 Expenditure on charitable activities

	31 Dec 2023	30 Apr 2023
	£	£
Direct costs		
Staff costs	315,450	406,679
Depreciation and impairment	2,249	845
Rent and rates	36,372	55,839
Insurance	1,682	2,598
Light and heat	23,906	36,971
Repairs and maintenance	86,989	60,263
Food & kitchen supplies	228,080	262,751
Nursery and home consumables	28,416	22,108
Agency staff	41,367	47,328
Wellbeing classes	2,693	897
	<u>767,204</u>	<u>896,279</u>
Share of support and governance costs (see note 7)		
Support	13,814	23,413
Governance	5,041	6,456
	<u>786,059</u>	<u>926,148</u>
Analysis by fund		
Unrestricted funds	761,489	819,838
Restricted funds	24,570	106,310
	<u>786,059</u>	<u>926,148</u>

7 Support costs allocated to activities

	31 Dec 2023	30 Apr 2023
	£	£
Office costs	5,860	6,829
Telephone	1,970	3,023
Sundries	1,252	3,209
Computer costs	1,220	90
Bank Charges	893	1,137
Loan interest	492	942
Consultancy fees	1,488	3,678
Overdue tax interest	639	4,505
Governance costs	5,041	6,456
	<u>18,855</u>	<u>29,869</u>
Analysed between:		
Charitable activities	<u>18,855</u>	<u>29,869</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 May 2023	33,659
Additions	17,704
	<hr/>
At 31 December 2023	51,363
	<hr/>
Depreciation and impairment	
At 1 May 2023	28,871
Depreciation charged in the Period	2,249
	<hr/>
At 31 December 2023	31,120
	<hr/>
Carrying amount	
At 31 December 2023	20,243
	<hr/> <hr/>
At 30 April 2023	4,788
	<hr/> <hr/>

13 Debtors

	31 Dec 2023 £	30 Apr 2023 £
Amounts falling due within one year:		
Prepayments and accrued income	1,546	39,030
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	31 Dec 2023 £	30 Apr 2023 £
Bank loans	10,119	9,952
Other taxation and social security	58,049	75,768
Trade creditors	120,872	97,142
Other creditors	30,212	-
Accruals and deferred income	13,973	5,400
	<hr/>	<hr/>
	233,225	188,262
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due after more than one year

	31 Dec 2023 £	30 Apr 2023 £
Bank loans	15,794	22,631
	<hr/> <hr/>	<hr/> <hr/>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

16 Retirement benefit schemes

	31 Dec 2023	30 Apr 2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,864	11,455

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Grants receivable	-	24,570	(24,570)	-
Previous year:	At 1 May 2022	Incoming resources	Resources expended	At 30 April 2023
	£	£	£	£
Grants receivable	15,000	93,010	(108,010)	-

18 Related party transactions

Transactions with related parties

During the Period the charity entered into the following transactions with related parties:

The charity received donations totalling £56,550 (2023: £61,000) from The Union of Orthodox Hebrew Congregations, £16,736 (2023: £26,517) from Keren Association Limited and £10,000 from Gemach Limited, charities with common trustees.

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

19	Cash generated from operations	31 Dec 2023	30 Apr 2023
		£	£
	(Deficit)/surplus for the Period	(123,051)	951
	Adjustments for:		
	Investment income recognised in statement of financial activities	(617)	(302)
	Depreciation and impairment of tangible fixed assets	2,249	845
	Movements in working capital:		
	Decrease/(increase) in debtors	37,484	(33,924)
	Increase in creditors	44,796	24,923
	Cash absorbed by operations	(39,139)	(7,507)
20	Analysis of changes in net funds		
		At 1 May 2023	Cash flows At 31 December 2023
		£	£
	Cash at bank and in hand	147,063	(62,896) 84,167
	Loans falling due within one year	10,048	(167) 9,881
	Loans falling due after more than one year	(22,631)	6,837 (15,794)
		<u>134,480</u>	<u>(56,226)</u> <u>78,254</u>

BEIS BRUCHA LTD

England & Wales - Charity number 1131109

Accounts



...it's all about the mother

BEIS BRUCHA LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

Company registration number 06893224 (England and Wales)



020 8211 8081 • 208 Lordship Road • London, N16 5ES

Company Number 06893224 | Charity Number 1131109



LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Sinitsky Mr R Hochhauser Mrs C Moskovitz Mrs N Weiss Mr A Levison
Charity number	1131109
Company number	06893224
Principal address	208 Lordship Road London N16 5ES
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX
Independent examiner	Berish Hoffman FCA Landau Morley LLP 325-327 Oldfield Lane North Greenford Middlesex UB6 0FX





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Statement of cash flows	8
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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2023

The trustees present their annual report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are:

1. To preserve and protect the good health of women and their children, particularly from the Jewish Community, from across England, by providing:
 - access to a facility of supported accommodation offering physical and emotional support;
 - education in, and the health benefits, of breastfeeding;
 - information on child-rearing topics including healthcare and nutrition;
 - opportunities for new mothers to socialise and participate in social activities with other new mothers in a similar situation;
 - links to mainstream health services
2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

In line with its objectives the charity provides supported residential care for disadvantaged, vulnerable women post-birth, particularly those contending with physical disabilities, domestic abuse, mental health issues & PND. Babies are cared for in a dedicated nursery whilst mothers recuperate. Qualified nursery staff support mothers in acquiring necessary skills to care for their newborn and themselves despite their limitations.

Our objectives are set to reflect our aims for the care and wellbeing of women and children. It is important to us that we maintain and enhance the care that we provide our residents.

This objective is, however, set in the context of the broader goals we set for Beis Brucha and its residents.

Our key objectives for the year included:

- to provide a high standard of care and support to every resident at our home.
- to provide a safe, welcoming, nurturing, environment where our residents can gain maximum rest and relaxation during their stay.
- to offer consistent, unconditional care, enabling residents to live in an environment that encourages positive relationships, mutual respect, trust, and consideration for others.
- to ensure that every member of staff delivers an outstanding experience to our residents, throughout their stay, by displaying patience, attentiveness, and a can-do attitude.
- to empower our staff to take a leadership role and make decisions in line with the objectives of Beis Brucha and in the best interest of mother and baby.
- to recognise that many of our residents can be in a vulnerable state post-birth, and thus to display a sense of compassion and empathy at all times .

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Achievements and performance

Beis Brucha's new management team, appointed when the home reopened after the Covid-19 pandemic forced its closure, has continued to implement changes and upgrades in all departments. Improvements introduced in the last financial year have been carefully monitored and necessary adjustments introduced.

- The upgraded booking in system that was launched in 2022, has seen significant developments, with the introduction of electronic screens in the Nursery and Nursing Rooms. This allows for precise and accurate updates to be transmitted to the necessary rooms in a professional and reliable manner.
- Exercise and Yoga classes have been expanded to allow mothers to get vital light workout post birth. These sessions incorporate advice geared to increase awareness of fitness and healthy lifestyles, signposting to health initiatives in the borough.
- The 24-hour bar, introduced in 2022, continues to be upgraded with nutritious and healthy snacks.
- A full rebuild of the Nursery and Nursing Room is in the process of being completed. The new nurse will allow for all cribs to be laid out in an arranged and easy-to-access manner, allowing the staff to care for each baby in the most efficient and safe manner. New work stations, kitchen areas and storage facilities will ensure that 'the engine' of Beis Brucha is running to its maximum capacity.
- The upgraded Nursing Room will offer residents an extraordinarily upgraded nursing experience, with the area gaining from natural sunlight and carefully planned out seating.
- The introduction of a bespoke mental health program, incorporating group therapy sessions by trained therapists from Homerton Hospital who specialise in perinatal mental health.
- The introduction of sessions to share information about the cost-of-living support and energy grants available.
- Beis Brucha has shared printed materials to support the community, and to assist new mothers in gaining access to local health support services and financial support.
- Through the Community Champion programme, Beis Brucha has also helped share key messages on local support services, and midwives and health visitors have proven to be a fountain of information and reassurance to the residents about public health recommendations.
- Beis Brucha continues to offer support to new mothers in their community, offering a safe space where we share information on vaccinations, health support services, financial support, and also activities for their community to take part in.

Partners working in conjunction with Beis Brucha

- Woodberry Down Children Centre, who offer a weekly drop-in session for new mums to achieve an excellent breastfeeding experience.
- Hackney Community Champion programme - offering vital support to its community, during our weekly advice sessions which see 20 local women join and discuss health topics. The sessions also provide an opportunity to share other key public health updates (for instance, the rise of polio cases in children during 2022).
- Bikur Cholim - supporting those facing illness and disability with emotional and practical help.
JUMP Maternity Support - provides culturally sensitive support for Orthodox Jewish families, pre and postnatal.
- Interlink – an invaluable partner, keeping us informed about general support and funding opportunities available to our beneficiaries.



TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

Financial review

The charity derives its income from donations, grants and voluntary contributions paid by mothers attending the home.

During the year there was a 15% increase in income. Expenditure (excluding a one off impairment of fixed assets included within the 2022 accounts) increased overall by 18%, with an increase in staff costs, rent & rates and food & kitchen consumables.

Incoming resources during the year totalled £960,583 (2022: £914,324) and expenditure for the year totalled £959,632 (2022: £1,111,741).

In 2022, the trustees appointed a team to proactively seek out grants that are available for organisations such as Beis Brucha Limited. Throughout the past year, the trustees have carried out numerous 'walk-about' from a varied array of charitable bodies, who have expressed a desire to visit Beis Brucha and understand its activities prior to offering financial assistance. The trustees are confident that the fundraising team appointed will increase the incoming resources of the charity ensure the charity returns to the position where there is a funds surplus and reserves are held for future periods.

The new management team running the office at Beis Brucha, has introduced a new accounting programme to simplify the buying process and streamline its long list of suppliers.

Plans for future periods

The trustees anticipate that the charity will continue its work in the foreseeable future subject to satisfactory income.

Plans for the upcoming year include:

- Implementation of a new accounting software.
- A continuation of the buying process overhaul, whereby accounts with larger providers to replace many of the smaller suppliers currently providing Beis Brucha.
- The opening of the new Nursery and Nursing rooms, and careful monitoring of the day-to-day running to ensure that any initial 'teething' issues are dealt with quickly and effectively.
- Raising funds for new furniture within the Nursing rooms.
- Introduction of new advertising screens within Beis Brucha to provide additional fundraising opportunities.
- To begin executing plans for the renovation and improvement of the front lobby, dining and kitchen areas. This is to include a careful feasibility study of the costs and clarification of whether this should be carried out in a single phase or divided in to two separate projects.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 30th April 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Sinitsky
Mr R Hochhauser
Mrs C Moskovitz
Mrs N Weiss
Mr A Levison



TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, skills, local availability and are given, in the view of the board, sufficient training to understand the nature of the charity and its workings. They are required to read the Charity Commission's 'The Essential Trustee' and are encouraged to read other Charity Commission publications. The day to day running of the home is delegated to a manager with qualified staff on the nursery side.

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

Risk management

The charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable whilst in the Charity's care as well as the finances of the charity. The charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

The trustees report was approved by the Board of Trustees.

Mr R Hochhauser
Trustee

31 January 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BEIS BRUCHA LIMITED**



I report to the trustees on my examination of the financial statements of Beis Brucha Limited (the charity) for the year ended 30 April 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Berish Hoffman FCA

Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Dated: 31 January 2024



**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	867,271	93,010	960,281	882,852	31,470	914,322
Investments	4	302	-	302	2	-	2
Total income		<u>867,573</u>	<u>93,010</u>	<u>960,583</u>	<u>882,854</u>	<u>31,470</u>	<u>914,324</u>
Expenditure on:							
Raising funds	5	31,784	1,700	33,484	21,543	-	21,543
Charitable activities	6	819,838	106,310	926,148	877,105	213,094	1,090,199
Total expenditure		<u>851,622</u>	<u>108,010</u>	<u>959,632</u>	<u>898,648</u>	<u>213,094</u>	<u>1,111,742</u>
Net income/(expenditure) and movement in funds		15,951	(15,000)	951	(15,794)	(181,624)	(197,418)
Reconciliation of funds:							
Fund balances at 1 May 2022		<u>(35,963)</u>	<u>15,000</u>	<u>(20,963)</u>	<u>(20,169)</u>	<u>196,624</u>	<u>176,455</u>
Fund balances at 30 April 2023		<u><u>(20,012)</u></u>	<u><u>-</u></u>	<u><u>(20,012)</u></u>	<u><u>(35,963)</u></u>	<u><u>15,000</u></u>	<u><u>(20,963)</u></u>

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

BEIS BRUCHA LIMITED



BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		4,788		5,633
Current assets					
Debtors	13	39,030		5,106	
Cash at bank and in hand		147,063		164,275	
		186,093		169,381	
Creditors: amounts falling due within one year	14	188,262		163,094	
Net current (liabilities)/assets			(2,169)		6,287
Total assets less current liabilities			2,619		11,920
Creditors: amounts falling due after more than one year	15		(22,631)		(32,883)
Net liabilities			(20,012)		(20,963)
The funds of the charity					
Restricted income funds	17		-		15,000
Unrestricted funds			(20,012)		(35,963)
			(20,012)		(20,963)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 31 January 2024

Mr R Hochhauser
Trustee

Company registration number 06893224 (England and Wales)

BEIS BRUCHA LIMITED



STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(7,507)		115,268
Investing activities					
Investment income received		302		2	
Net cash generated from investing activities			302		2
Financing activities					
Repayment of bank loans		(10,007)		(7,410)	
Net cash used in financing activities			(10,007)		(7,410)
Net (decrease)/increase in cash and cash equivalents			(17,212)		107,860
Cash and cash equivalents at beginning of year			164,275		56,415
Cash and cash equivalents at end of year			<u>147,063</u>		<u>164,275</u>



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

Beis Brucha Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.5 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. Costs include irrecoverable VAT.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants receivable for core activities						
Other grants	-	93,010	93,010	-	31,470	31,470
Coronavirus Job Retention Scheme Grant	-	-	-	23,188	-	23,188
	<u>-</u>	<u>93,010</u>	<u>93,010</u>	<u>23,188</u>	<u>31,470</u>	<u>54,658</u>
	<u><u>-</u></u>	<u><u>93,010</u></u>	<u><u>93,010</u></u>	<u><u>23,188</u></u>	<u><u>31,470</u></u>	<u><u>54,658</u></u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	302	2
	<u>302</u>	<u>2</u>

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Fundraising agents	31,370	-	31,370	12,881	-	12,881
Advertising	414	1,700	2,114	8,662	-	8,662
	<u>31,784</u>	<u>1,700</u>	<u>33,484</u>	<u>21,543</u>	<u>-</u>	<u>21,543</u>
	<u><u>31,784</u></u>	<u><u>1,700</u></u>	<u><u>33,484</u></u>	<u><u>21,543</u></u>	<u><u>-</u></u>	<u><u>21,543</u></u>



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

6 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Staff costs	406,679	366,898
Depreciation and impairment	845	298,358
Rent and rates	55,839	50,727
Insurance	2,598	3,113
Light and heat	36,971	20,007
Repairs and maintenance	60,263	51,784
Food & kitchen supplies	262,751	200,544
Nursery and home consumables	22,108	17,142
Agency staff	47,328	40,356
Staff training and recruitment	897	835
	<u>896,279</u>	<u>1,049,764</u>
Share of support and governance costs (see note 7)		
Support	23,413	33,297
Governance	6,456	7,138
	<u>926,148</u>	<u>1,090,199</u>
Analysis by fund		
Unrestricted funds	819,838	877,105
Restricted funds	106,310	213,094
	<u>926,148</u>	<u>1,090,199</u>

7 Support costs allocated to activities

	2023	2022
	£	£
Office costs	6,829	6,071
Telephone	3,023	3,860
Sundries	3,209	1,796
Computer costs	90	185
Bank Charges	1,137	950
Loan Interest	942	999
Consultancy fees	3,678	2,076
Professional fees	-	17,360
Overdue Tax Interest	4,505	-
Governance costs	6,456	7,138
	<u>29,869</u>	<u>40,435</u>
Analysed between:		
Charitable activities	<u>29,869</u>	<u>40,435</u>



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

7 Support costs allocated to activities (Continued)

	2023	2022
	£	£
Governance costs comprise:		
Accountancy	6,456	7,138
	<u>6,456</u>	<u>7,138</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Charitable activities	26	26
Management	1	1
Total	<u>27</u>	<u>27</u>

	2023	2022
	£	£
Employment costs		
Wages and salaries	373,020	338,140
Social security costs	22,204	16,428
Other pension costs	11,455	12,330
	<u>406,679</u>	<u>366,898</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

11 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in the statement of financial activities.

	2023	2022
	£	£
In respect of:		
Land and buildings	-	297,364
	<u> </u>	<u> </u>

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 May 2022	33,659
	<u> </u>
At 30 April 2023	33,659
	<u> </u>
Depreciation and impairment	
At 1 May 2022	28,026
Depreciation charged in the year	845
	<u> </u>
At 30 April 2023	28,871
	<u> </u>
Carrying amount	
At 30 April 2023	4,788
	<u> </u>
At 30 April 2022	5,633
	<u> </u>

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	39,030	5,106
	<u> </u>	<u> </u>



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	9,952	9,707
Other taxation and social security	75,768	82,748
Trade creditors	97,142	62,972
Accruals and deferred income	5,400	7,667
	<u>188,262</u>	<u>163,094</u>

15 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans	<u>22,631</u>	<u>32,883</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £11,455 (2022 - £12,330).

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2022 £	Incoming resources £	Resources expended £	At 30 April 2023 £
Grants receivable	<u>15,000</u>	<u>93,010</u>	<u>(108,010)</u>	<u>-</u>
Previous year:				
	At 1 May 2021 £	Incoming resources £	Resources expended £	At 30 April 2022 £
Building	196,624	-	(196,624)	-
Grants receivable	-	31,470	(16,470)	15,000
	<u>196,624</u>	<u>31,470</u>	<u>(213,094)</u>	<u>15,000</u>



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 April 2023 are represented by:			
Tangible assets	4,788	-	4,788
Current assets/(liabilities)	(2,169)	-	(2,169)
Long term liabilities	(22,631)	-	(22,631)
	<u>(20,012)</u>	<u>-</u>	<u>(20,012)</u>
	<u><u>(20,012)</u></u>	<u><u>-</u></u>	<u><u>(20,012)</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 April 2022 are represented by:			
Tangible assets	5,633	-	5,633
Current assets/(liabilities)	(8,713)	15,000	6,287
Long term liabilities	(32,883)	-	(32,883)
	<u>(35,963)</u>	<u>15,000</u>	<u>(20,963)</u>
	<u><u>(35,963)</u></u>	<u><u>15,000</u></u>	<u><u>(20,963)</u></u>

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity received donations totalling £61,000 (2022: £80,721) from The Union of Orthodox Hebrew Congregations, a charity with a common trustee.

The charity received donations totalling £26,517 (2022: £73,800) from Keren Association Ltd, a charity with a common trustee.



20 Cash generated from operations	2023	2022
	£	£
Surplus/(deficit) for the year	951	(197,418)
Adjustments for:		
Investment income recognised in statement of financial activities	(302)	(2)
Depreciation and impairment of tangible fixed assets	845	298,358
Movements in working capital:		
(Increase) in debtors	(33,924)	(1,672)
Increase in creditors	24,923	16,002
Cash (absorbed by)/generated from operations	(7,507)	115,268

21 Analysis of changes in net funds	At 1 May 2022	Cash flows	At 30 April 2023
	£	£	£
Cash at bank and in hand	164,275	(17,212)	147,063
Loans falling due within one year	10,293	(245)	10,048
Loans falling due after more than one year	(32,883)	10,252	(22,631)
	<u>141,685</u>	<u>(7,205)</u>	<u>134,480</u>



BEIS BRUCHA LTD

England & Wales - Charity number 1131109

Accounts

Charity registration number 1131109

Company registration number 06893224 (England and Wales)

BEIS BRUCHA LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

BEIS BRUCHA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Sinitsky Mr R Hochhauser Mrs C Moskovitz Mrs N Weiss Mr A Levison	(Appointed 1 November 2021) (Appointed 27 January 2022) (Appointed 27 January 2022) (Appointed 1 November 2021)
Charity number	1131109	
Company number	06893224	
Principal address	208 Lordship Road London N16 5ES	
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX	
Independent examiner	Berish Hoffman FCA Landau Morley LLP 325-327 Oldfield Lane North Middlesex UB6 0FX	

BEIS BRUCHA LIMITED

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BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2022

The trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are:

1. To preserve and protect the good health of women and their children, particularly from the Jewish Community, from across England, by providing:

- access to a facility of supported accommodation offering physical and emotional support;
- education in, and the health benefits, of breastfeeding;
- information on child-rearing topics including healthcare and nutrition;
- opportunities for new mothers to socialise and participate in social activities with other new mothers in a similar situation;
- links to mainstream health services

2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

In line with its objectives the charity provides supported residential care for disadvantaged, vulnerable women post-birth, particularly those contending with physical disabilities, domestic abuse, mental health issues & PND. Babies are cared for in a dedicated nursery whilst mothers recuperate. Qualified nursery staff support mothers in acquiring necessary skills to care for their newborn and themselves despite their limitations.

Our objectives are set to reflect our aims for the care and wellbeing of women and children. It is important to us that we maintain and enhance the care that we provide our residents.

This objective is, however, set in the context of the broader goals we set for Beis Brucha and its residents.

In setting our objectives and planning our activities, the trustees have given careful consideration to guidance issued by the Charity Commission.

Our key objectives for the year included:

- to provide a high standard of care and support to every resident at our home.
- to provide a safe, welcoming, nurturing, environment where our residents can gain maximum rest and relaxation during their stay.
- to offer consistent, unconditional care, enabling residents to live in an environment that encourages positive relationships, mutual respect, trust, and consideration for others.
- to ensure that every member of staff deliver an outstanding experience to our residents, throughout their stay, by displaying patience, attentiveness, and a can-do attitude.
- to empower our staff to take a leadership role and make decisions in line with the objectives of Beis Brucha and in the best interest of mother and baby.
- to recognise that many of our residents can be in a vulnerable state post-birth, and thus to display a sense of compassion and empathy at all times .

BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Beis Brucha has been overhauled since it's reopening after the Covid-19 pandemic forced the closure of its doors for the first time. A new managing team have replaced the previous manager who retired after a quarter of century of service and a thorough examination of processes has been undertaken.

As part of the upgrade:

- A new booking in system has been installed
- New programmes for mothers have been introduced.
- Upgrades to dining and kitchen products have been launched.
- Introduction of a free 24-hour food and snack bar.
- Additional voluntary training for staff and leadership has been offered.

Financial review

The charity derives its income from donations, grants and voluntary contributions paid by mothers attending the home.

During the year there was a 101% increase in income. Expenditure increased overall by 172%, with an increase in staff costs, rent & rates and food & kitchen consumables. The increase in activity was the result of the company operating at full capacity following the Covid-19 pandemic.

Incoming resources during the year totalled £914,323 (2021: £453,901) and expenditure for the year totalled £1,111,741 (2021: £409,088).

The trustees have appointed a team of two to proactively seek out grants that are available for organisations such as Beis Brucha Limited. The trustees have also changed the staff managing the office. The new team has been tasked to examine all expenses and seek out more economical buying processes.

Plans for future periods

The trustees anticipate that the charity will continue its work in the foreseeable future subject to satisfactory income.

Plans for the upcoming year include:

1. An overhaul of all purchases to include the opening of accounts with larger wholesale providers, allowing the organisation to buy astutely and with maximum value.
2. A full timetable for the redevelopment of the internal layout of the open area space on the ground floor of the organisation
3. Raising necessary funds for the building project, by visiting members of the community and to continue highlighting the importance of the institution.
4. Taking positive steps to increase the average occupancy of Beis Brucha, by introducing new and exciting programmes and increasing awareness of the benefit to all new mothers to become a resident at Beis Brucha.

BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 30th April 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Edel	(Resigned 1 November 2021)
Mr R Spitzer	(Resigned 1 November 2021)
Mr S Sinitsky	
Mr R Hochhauser	(Appointed 1 November 2021)
Mrs C Moskovitz	(Appointed 27 January 2022)
Mrs N Weiss	(Appointed 27 January 2022)
Mr A Levison	(Appointed 1 November 2021)

The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, skills, local availability and are given, in the view of the board, sufficient training to understand the nature of the charity and its workings. They are required to read the Charity Commission's 'The Essential Trustee' and are encouraged to read other Charity Commission publications. The day to day running of the home is delegated to a manager with qualified staff on the nursery side.

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

Risk management

The charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable whilst in the Charity's care as well as the finances of the charity. The charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

The trustees report was approved by the Board of Trustees.

Mr R Hochhauser
Trustee

25 January 2023

BEIS BRUCHA LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEIS BRUCHA LIMITED

I report to the trustees on my examination of the financial statements of Beis Brucha Limited (the charity) for the year ended 30 April 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Berish Hoffman FCA

Landau Morley LLP
325-327 Oldfield Lane North
Middlesex
UB6 0FX

Dated: 25 January 2023

BEIS BRUCHA LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	882,851	31,470	914,321	452,900	1,000	453,900
Investments	4	2	-	2	1	-	1
Total income		882,853	31,470	914,323	452,901	1,000	453,901
Expenditure on:							
Raising funds	5	21,543	-	21,543	1,298	-	1,298
Charitable activities	6	877,104	213,094	1,090,198	406,604	1,186	407,790
Total expenditure		898,647	213,094	1,111,741	407,902	1,186	409,088
Net (expenditure)/income for the year/							
Net movement in funds		(15,794)	(181,624)	(197,418)	44,999	(186)	44,813
Fund balances at 1 May 2021		(20,169)	196,624	176,455	(65,168)	196,810	131,642
Fund balances at 30 April 2022		(35,963)	15,000	(20,963)	(20,169)	196,624	176,455

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEIS BRUCHA LIMITED

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		5,633		303,991
Current assets					
Debtors	12	5,106		3,434	
Cash at bank and in hand		164,275		56,415	
		169,381		59,849	
Creditors: amounts falling due within one year	13	(163,094)		(145,291)	
Net current assets/(liabilities)			6,287		(85,442)
Total assets less current liabilities			11,920		218,549
Creditors: amounts falling due after more than one year	14		(32,883)		(42,094)
Net (liabilities)/assets			(20,963)		176,455
Income funds					
Restricted funds	16		15,000		196,624
Unrestricted funds			(35,963)		(20,169)
			(20,963)		176,455

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 January 2023

Mr R Hochhauser
Trustee

Company registration number 06893224

BEIS BRUCHA LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	19		115,268		26,533
Investing activities					
Investment income received		2		1	
		<u>2</u>		<u>1</u>	
Net cash generated from investing activities			2		1
Financing activities					
Proceeds from new bank loans		-		50,000	
Repayment of bank loans		(7,410)		-	
		<u>(7,410)</u>		<u>50,000</u>	
Net cash (used in)/generated from financing activities			(7,410)		50,000
Net increase in cash and cash equivalents			107,860		76,534
Cash and cash equivalents at beginning of year			56,415		(20,119)
Cash and cash equivalents at end of year			<u>164,275</u>		<u>56,415</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

Beis Brucha Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable..

1.5 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. Costs include irrecoverable VAT.

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	589,760	-	589,760	175,024	-	175,024
Grants	23,188	31,470	54,658	218,889	1,000	219,889
Residential care contributions	269,903	-	269,903	58,987	-	58,987
	<u>882,851</u>	<u>31,470</u>	<u>914,321</u>	<u>452,900</u>	<u>1,000</u>	<u>453,900</u>
Grants receivable for core activities						
Other grants	-	31,470	31,470	-	1,000	1,000
Coronavirus Job Retention Scheme Grant	23,188	-	23,188	218,889	-	218,889
	<u>23,188</u>	<u>31,470</u>	<u>54,658</u>	<u>218,889</u>	<u>1,000</u>	<u>219,889</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>2</u>	<u>1</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	12,881	-
Advertising	8,662	1,298
	<u>21,543</u>	<u>1,298</u>
Fundraising and publicity	<u>21,543</u>	<u>1,298</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

6 Charitable activities

	2022	2021
	£	£
Staff costs	366,898	289,887
Depreciation and impairment	298,358	1,169
Rent and rates	50,726	(14,943)
Insurance	3,113	1,962
Light and heat	20,007	11,772
Repairs and maintenance	51,784	14,354
Food & kitchen supplies	200,544	64,080
Nursery and home consumables	17,142	13,689
Agency staff	40,356	15,840
Staff training and recruitment	835	421
	<u>1,049,763</u>	<u>398,231</u>
Share of support costs (see note 7)	33,297	5,756
Share of governance costs (see note 7)	7,138	3,803
	<u>1,090,198</u>	<u>407,790</u>
Analysis by fund		
Unrestricted funds	877,104	406,604
Restricted funds	213,094	1,186
	<u>1,090,198</u>	<u>407,790</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office costs	6,071	-	6,071	924	-	924
Telephone	3,860	-	3,860	2,112	-	2,112
Sundries	1,796	-	1,796	1,609	-	1,609
Computer costs	185	-	185	1,111	-	1,111
Bank charges	950	-	950	-	-	-
Loan interest	999	-	999	-	-	-
Consultancy fees	2,076	-	2,076	-	-	-
Professional fees	17,360	-	17,360	-	-	-
Legal and professional	-	-	-	-	500	500
Accountancy fees	-	7,138	7,138	-	3,303	3,303
	<u>33,297</u>	<u>7,138</u>	<u>40,435</u>	<u>5,756</u>	<u>3,803</u>	<u>9,559</u>
Analysed between						
Charitable activities	<u>33,297</u>	<u>7,138</u>	<u>40,435</u>	<u>5,756</u>	<u>3,803</u>	<u>9,559</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Charitable activities	26	29
Management	1	1
Total	<u>27</u>	<u>30</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	338,140	269,414
Social security costs	16,428	8,859
Other pension costs	12,330	11,614
	<u>366,898</u>	<u>289,887</u>

There were no employees whose annual remuneration was more than £60,000.

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

10 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in the statement of financial activities.

	2022 £	2021 £
In respect of:		
Land and buildings	297,364	-

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 May 2021	297,364	33,659	331,023
At 30 April 2022	297,364	33,659	331,023
Depreciation and impairment			
At 1 May 2021	-	27,032	27,032
Depreciation charged in the year	-	994	994
Impairment losses	297,364	-	297,364
At 30 April 2022	297,364	28,026	325,390
Carrying amount			
At 30 April 2022	-	5,633	5,633
At 30 April 2021	297,364	6,627	303,991

More information on the impairment arising in the year is given in note 10.

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	5,106	3,434

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	9,707	7,906
Other taxation and social security	82,748	69,303
Trade creditors	62,972	60,628
Other creditors	-	3,954
Accruals and deferred income	7,667	3,500
	<u>163,094</u>	<u>145,291</u>

14 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans	32,883	42,094
	<u>32,883</u>	<u>42,094</u>

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £12,330 (2021 - £11,614).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Building	196,810	-	(186)	196,624	-	(196,624)	-
Grants receivable	-	1,000	1,000	-	31,470	(16,470)	15,000
	<u>196,810</u>	<u>1,000</u>	<u>814</u>	<u>196,624</u>	<u>31,470</u>	<u>(213,094)</u>	<u>15,000</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 30 April 2022 are represented by:						
Tangible assets	5,633	-	5,633	107,367	196,624	303,991
Current assets/(liabilities)	(8,713)	15,000	6,287	(85,442)	-	(85,442)
Long term liabilities	(32,883)	-	(32,883)	(42,094)	-	(42,094)
	<u>(35,963)</u>	<u>15,000</u>	<u>(20,963)</u>	<u>(20,169)</u>	<u>196,624</u>	<u>176,455</u>

18 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity received donations totalling £80,721 (2021: £39,000) from The Union of Orthodox Hebrew Congregations, a charity with a common trustee.

During the year, the charity received donations totalling £110,000 from the charity's trustees.

19 Cash generated from operations

	2022	2021
	£	£
(Deficit)/surplus for the year	(197,418)	44,813
Adjustments for:		
Investment income recognised in statement of financial activities	(2)	(1)
Depreciation and impairment of tangible fixed assets	298,358	1,168
Movements in working capital:		
(Increase)/decrease in debtors	(1,672)	8
Increase/(decrease) in creditors	16,002	(19,455)
Cash generated from operations	<u>115,268</u>	<u>26,533</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

20 Analysis of changes in net funds

	At 1 May 2021 £	Cash flows £	At 30 April 2022 £
Cash at bank and in hand	56,415	107,860	164,275
Loans falling due within one year	12,094	(1,801)	10,293
Loans falling due after more than one year	(42,094)	9,211	(32,883)
	<u>26,415</u>	<u>115,270</u>	<u>141,685</u>

BEIS BRUCHA LTD

England & Wales - Charity number 1131109

Accounts

Charity Registration No. 1131109

Company Registration No. 06893224 (England and Wales)

BEIS BRUCHA LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

BEIS BRUCHA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Sinitsky Mr R Hochhauser Mrs C Moskovitz Mrs N Weiss Mr A Levison	(Appointed 1 November 2021) (Appointed 27 January 2022) (Appointed 27 January 2022) (Appointed 27 January 2022)
Charity number	1131109	
Company number	06893224	
Principal address	208 Lordship Road London N16 5ES	
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX	
Independent examiner	Berish Hoffman ACA Landau Morley LLP 325-327 Oldfield Lane North Middlesex UB6 0FX	

BEIS BRUCHA LIMITED

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BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2021

The trustees present their annual report and financial statements for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

The charity's objects are:

1. To preserve and protect the good health of women and their children, particularly from the Jewish Community, from across England, by providing:

- access to a facility of supported accommodation offering physical and emotional support;
- education in, and the health benefits, of breastfeeding;
- information on child-rearing topics including healthcare and nutrition;
- opportunities for new mothers to socialise and participate in social activities with other new mothers in a similar situation;
- links to mainstream health services

2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

In line with its objectives the charity provides supported residential care for disadvantaged, vulnerable women post-birth, particularly those contending with physical disabilities, domestic abuse, mental health issues & PND. Babies are cared for in a dedicated nursery whilst mothers recuperate. Qualified nursery staff support mothers in acquiring necessary skills to care for their newborn and themselves despite their limitations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity derives its income from donations, grants and fees charged to mothers attending the home.

The activities of the charity were reduced during the year as the home was closed for 8 months due to the Covid-19 pandemic.

Financial review

During the year there was a 20% reduction in income. Expenditure decreased overall by 39%, with a larger decrease in staff costs, rent & rates and food & kitchen consumables. The reduction in activity was due to the closure of the home for 8 months due to the Covid-19 pandemic.

Incoming resources during the year totalled £453,901 (2020: £573,136) and expenditure for the year totalled £409,088 (2020: £665,633).

At the year end unrestricted reserves were nil and the unrestricted fund was in deficit.

The trustees have appointed a team of two to proactively seek out grants that are available for organisations such as Beis Brucha Limited. The trustees have also changed the staff managing the office - the new team have been tasked to examine all expenses and seek out more economical buying processes.

BEIS BRUCHA LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Plans for future periods

The ongoing Covid-19 pandemic created circumstances beyond the control of the charity. The charity was forced to close entirely from mid-March 2020 until November 2020. As per Government guidelines a partial reopen was permitted under strict health settings from mid-November until April 2021, when the home was able to fully reopen.

Other than any Covid restrictions the trustees anticipate that the charity will continue its work in the foreseeable future subject to satisfactory income.

Structure, governance and management

The charity is a company limited company and is governed by its Memorandum and Articles of Association dated 30th April 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Edel	(Resigned 1 November 2021)
Mr R Spitzer	(Resigned 1 November 2021)
Mr S Sinitsky	
Mr A Klein	(Resigned 18 January 2021)
Mr R Hochhauser	(Appointed 1 November 2021)
Mrs C Moskovitz	(Appointed 27 January 2022)
Mrs N Weiss	(Appointed 27 January 2022)
Mr A Levison	(Appointed 27 January 2022)

The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, skills, local availability and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are required to read the Charity Commission's 'The Essential Trustee' and are encouraged to read other Charity Commission publications. The day to day running of the home is delegated to a manager with qualified staff on the nursery side.

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

Risk management

The charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable whilst in the Charity's care as well as the finances of the charity. The charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

The trustees report was approved by the Board of Trustees.

Mr R Hochhauser
Trustee

26 February 2022

BEIS BRUCHA LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEIS BRUCHA LIMITED

I report to the trustees on my examination of the financial statements of Beis Brucha Limited (the charity) for the year ended 30 April 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Berish Hoffman ACA

Landau Morley LLP
325-327 Oldfield Lane North
Middlesex
UB6 0FX

Dated: 26 February 2022

BEIS BRUCHA LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	2	393,913	1,000	394,913	436,789	6,399	443,188
Residential care fees	3	58,987	-	58,987	128,831	-	128,831
Investments	4	1	-	1	10	-	10
Other income	5	-	-	-	1,107	-	1,107
Total income		452,901	1,000	453,901	566,737	6,399	573,136
<u>Expenditure on:</u>							
Raising funds	6	1,298	-	1,298	426	-	426
Charitable activities	7	406,604	1,186	407,790	658,588	6,619	665,207
Total resources expended		407,902	1,186	409,088	659,014	6,619	665,633
Net income/(expenditure) for the year/ Net movement in funds							
		44,999	(186)	44,813	(92,277)	(220)	(92,497)
Fund balances at 1 May 2020		(65,168)	196,810	131,642	27,109	197,030	224,139
Fund balances at 30 April 2021		(20,169)	196,624	176,455	(65,168)	196,810	131,642

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEIS BRUCHA LIMITED

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		303,991		305,160
Current assets					
Debtors	12	3,434		3,441	
Cash at bank and in hand		56,415		7,064	
		<u>59,849</u>		<u>10,505</u>	
Creditors: amounts falling due within one year	13	<u>(145,291)</u>		<u>(184,023)</u>	
Net current liabilities			<u>(85,442)</u>		<u>(173,518)</u>
Total assets less current liabilities			218,549		131,642
Creditors: amounts falling due after more than one year	14		<u>(42,094)</u>		-
Net assets			<u>176,455</u>		<u>131,642</u>
Income funds					
Restricted funds	15	196,624		196,810	
Unrestricted funds		<u>(20,169)</u>		<u>(65,168)</u>	
			<u>176,455</u>		<u>131,642</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 February 2022

Mr R Hochhauser
Trustee

Company Registration No. 06893224

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

Beis Brucha Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from care fees included in the year in which it is receivable.

Donations are included in full when received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

The value of services provided by volunteers has not been included.

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(Continued)

1.5 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. Costs include irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	175,024	-	175,024	371,549	(1)	371,548
Other grants	218,889	1,000	219,889	65,240	6,400	71,640
	<u>393,913</u>	<u>1,000</u>	<u>394,913</u>	<u>436,789</u>	<u>6,399</u>	<u>443,188</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

3 Residential care fees

	Residential care fees 2021 £	Residential care fees 2020 £
Residential care fees	58,987	128,831

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	1	10

5 Other income

	Total 2021 £	Unrestricted funds 2020 £
Other income	-	1,107

6 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Fundraising and publicity</u> Advertising	1,298	426
	1,298	426

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	289,887	366,141
Rent and rates	(14,943)	28,474
Insurance	1,962	2,359
Light and heat	11,772	20,489
Repairs and maintenance	14,354	22,745
Food & kitchen equipment	64,080	144,304
Nursery and home consumables	13,689	18,087
Agency staff	15,840	48,594
Staff training and recruitment	421	196
Depreciation	1,169	1,375
	<u>398,231</u>	<u>652,764</u>
Share of support costs (see note 8)	5,756	8,673
Share of governance costs (see note 8)	3,803	3,770
	<u>407,790</u>	<u>665,207</u>
Analysis by fund		
Unrestricted funds	406,604	658,588
Restricted funds	1,186	6,619
	<u>407,790</u>	<u>665,207</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Postage and stationery	924	-	924	2,462	-	2,462
Telephone	2,112	-	2,112	2,102	-	2,102
Sundries	1,609	-	1,609	3,529	-	3,529
Computer costs	1,111	-	1,111	580	-	580
Legal and professional	-	500	500	-	-	-
Accountancy fees	-	3,303	3,303	-	3,000	3,000
General expenses	-	-	-	-	770	770
	<u>5,756</u>	<u>3,803</u>	<u>9,559</u>	<u>8,673</u>	<u>3,770</u>	<u>12,443</u>
Analysed between						
Charitable activities	<u>5,756</u>	<u>3,803</u>	<u>9,559</u>	<u>8,673</u>	<u>3,770</u>	<u>12,443</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Charitable activities	29	29
Management	1	1
Total	<u>30</u>	<u>30</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	269,414	335,876
Social security costs	8,859	18,857
Other pension costs	11,614	11,408
	<u>289,887</u>	<u>366,141</u>

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 May 2020	297,364	33,659	331,023
At 30 April 2021	<u>297,364</u>	<u>33,659</u>	<u>331,023</u>
Depreciation and impairment			
At 1 May 2020	-	25,863	25,863
Depreciation charged in the year	-	1,169	1,169
At 30 April 2021	<u>-</u>	<u>27,032</u>	<u>27,032</u>
Carrying amount			
At 30 April 2021	<u>297,364</u>	<u>6,627</u>	<u>303,991</u>
At 30 April 2020	<u>297,364</u>	<u>7,796</u>	<u>305,160</u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

12 Debtors		2021	2020
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		3,434	3,441
		<u> </u>	<u> </u>
13 Creditors: amounts falling due within one year		2021	2020
	Notes	£	£
Bank loans and overdrafts		7,906	27,183
Other taxation and social security		69,303	38,151
Trade creditors		60,628	95,205
Other creditors		3,954	20,000
Accruals and deferred income		3,500	3,484
		<u> </u>	<u> </u>
		145,291	184,023
		<u> </u>	<u> </u>
14 Creditors: amounts falling due after more than one year		2021	2020
	Notes	£	£
Bank loans		42,094	-
		<u> </u>	<u> </u>
15 Restricted funds			

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 30 April 2021
	Balance at 1 May 2019	Incoming resources	Resources expended	Balance at 1 May 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Building	197,030	-	(219)	196,810	-	(186)	196,624
Interlink	-	2,400	(2,400)	-	-	-	-
Tyseen School	-	4,000	(4,000)	-	1,000	(1,000)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	197,030	6,400	(6,619)	196,810	1,000	(1,186)	196,624
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BEIS BRUCHA LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 April 2021 are represented by:						
Tangible assets	107,367	196,624	303,991	108,349	196,811	305,160
Current assets/ (liabilities)	(85,442)	-	(85,442)	(173,518)	-	(173,518)
Long term liabilities	(42,094)	-	(42,094)	-	-	-
	<u>(20,169)</u>	<u>196,624</u>	<u>176,455</u>	<u>(65,169)</u>	<u>196,811</u>	<u>131,642</u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity received donations totalling £39,000 from The Union of Orthodox Hebrew Congregations, a charity with a common trustee.

At the year end, £nil (2020: £20,000) was due to The Union of Orthodox Hebrew Congregations.