

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	(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)
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

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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 £	Restricted funds 2020 £	Total 2020 £
Notes						
<u>Income and endowments from:</u>						
Donations and legacies	2	393,913	1,000	394,913	436,789	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	6,399	573,136
<u>Expenditure on:</u>						
Raising funds	6	1,298	-	1,298	-	426
Charitable activities	7	406,604	1,186	407,790	6,619	665,207
Total resources expended		407,902	1,186	409,088	6,619	665,633
Net income/(expenditure) for the year/ Net movement in funds						
		44,999	(186)	44,813	(220)	(92,497)
Fund balances at 1 May 2020		(65,168)	196,810	131,642	197,030	224,139
Fund balances at 30 April 2021		(20,169)	196,624	176,455	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			(85,442)		(173,518)
Total assets less current liabilities			218,549		131,642
Creditors: amounts falling due after more than one year	14		(42,094)		-
Net assets			<u>176,455</u>		<u>131,642</u>
Income funds					
Restricted funds	15	196,624		196,810	
Unrestricted funds		(20,169)		(65,168)	
		<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 Number	2020 Number
Charitable activities	29	29
Management	1	1
Total	30	30

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
	289,887	366,141

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	297,364	33,659	331,023
Depreciation and impairment			
At 1 May 2020	-	25,863	25,863
Depreciation charged in the year	-	1,169	1,169
At 30 April 2021	-	27,032	27,032
Carrying amount			
At 30 April 2021	297,364	6,627	303,991
At 30 April 2020	297,364	7,796	305,160

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

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
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
		145,291	184,023

14 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans		42,094	-

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

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.