

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	(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)
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 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
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
<u>Expenditure on:</u>							
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	
Net cash generated from investing activities			2		1
Financing activities					
Proceeds from new bank loans		-		50,000	
Repayment of bank loans		(7,410)		-	
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			164,275		56,415

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 Number	2021 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	<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 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 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>