



...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



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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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 nursery 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		(35,963)	15,000	(20,963)	(20,169)	196,624	176,455
Fund balances at 30 April 2023		<u>(20,012)</u>	<u>-</u>	<u>(20,012)</u>	<u>(35,963)</u>	<u>15,000</u>	<u>(20,963)</u>

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



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)



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			147,063		164,275

**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

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:

Fixtures and fittings	15% on reducing balance
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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.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	867,271	-	867,271	859,664	-	859,664
Grants	-	93,010	93,010	23,188	31,470	54,658
	<u>867,271</u>	<u>93,010</u>	<u>960,281</u>	<u>882,852</u>	<u>31,470</u>	<u>914,322</u>



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>-</u>	<u>-</u>	<u>23,188</u>	<u>-</u>	<u>23,188</u>
	<u>-</u>	<u>93,010</u>	<u>93,010</u>	<u>23,188</u>	<u>31,470</u>	<u>54,658</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>



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
	<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	<u>-</u>	<u>31,470</u>	<u>(16,470)</u>	<u>15,000</u>
	<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>
	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>

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.



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

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>