

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
		31 Dec 2023	31 Dec 2023	31 Dec 2023	30 Apr 2023	30 Apr 2023	30 Apr 2023
Notes		£	£	£	£	£	£
Income from:							
Donations and legacies	3	667,953	24,570	692,523	867,271	93,010	960,281
Investments	4	617	-	617	302	-	302
		<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
		<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		(20,012)	-	(20,012)	(35,963)	15,000	(20,963)
		<u>(143,063)</u>	<u>-</u>	<u>(143,063)</u>	<u>(20,012)</u>	<u>-</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	
		85,713		186,093	
Creditors: amounts falling due within one year	14	(233,225)		(188,262)	
Net current liabilities			(147,512)		(2,169)
Total assets less current liabilities			(127,269)		2,619
Creditors: amounts falling due after more than one year	15		(15,794)		(22,631)
Net assets excluding pension liability			(143,063)		(20,012)
Net liabilities			(143,063)		(20,012)
The funds of the charity					
Unrestricted funds			(143,063)		(20,012)
			(143,063)		(20,012)

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	
Net cash (used in)/generated from investing activities			(17,087)		302
Financing activities					
Repayment of bank loans		(6,670)		(10,007)	
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
Cash and cash equivalents at end of Period			84,167		147,063

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
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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.

1.8 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>

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>

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

7 Support costs allocated to activities (Continued)

	31 Dec 2023 £	30 Apr 2023 £
Governance costs comprise:		
Accountancy	5,041	6,456
	<u>5,041</u>	<u>6,456</u>

8 Net movement in funds

	31 Dec 2023 £	30 Apr 2023 £
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The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	2,249	845
	<u>2,249</u>	<u>845</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the Period was:

	31 Dec 2023 Number	30 Apr 2023 Number
Charitable activities	28	26
Management	1	1
	<u>29</u>	<u>27</u>

	31 Dec 2023 £	30 Apr 2023 £
Employment costs		
Wages and salaries	294,932	373,020
Social security costs	15,654	22,204
Other pension costs	4,864	11,455
	<u>315,450</u>	<u>406,679</u>

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

11 Taxation

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

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/>
At 30 April 2023	4,788
	<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/>

15 Creditors: amounts falling due after more than one year

	31 Dec 2023 £	30 Apr 2023 £
Bank loans	15,794	22,631
	<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)
	Loans falling due within one year	10,048	(167)
	Loans falling due after more than one year	(22,631)	6,837
		134,480	(56,226)
			78,254