

Charity registration number 1131109 (England and Wales)

Company registration number 06893224

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

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

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

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

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

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

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

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

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

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

Our key objectives include:

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

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

Public Benefit Statement

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

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

Achievements and performance

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

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

Partners working in conjunction with Beis Brucha

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

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

Financial review

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

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

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

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

Reserves policy

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

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

Plans for future periods

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

Plans for the upcoming year include:

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

Structure, governance and management

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

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

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

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

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

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

Risk management

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

Statement of Trustees' responsibilities

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

Auditor

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

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

Mr R Hochhauser
Trustee

3 July 2025

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Other matters

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

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

Use of our report

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

Landau Morley LLP

3 July 2025

Chartered Accountants
Statutory Auditor

325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

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

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

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

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

Mr R Hochhauser
Trustee

Company registration number 06893224 (England and Wales)

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

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

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

1 Accounting policies

Charity information

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

1.1 Reporting period

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

1.2 Accounting convention

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

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

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

1.3 Going concern

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

1.4 Charitable funds

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

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

1.5 Income

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

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

1.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs include irrecoverable VAT.

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

1 Accounting policies (Continued)

1.7 Tangible fixed assets

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

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

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

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

1.8 Cash and cash equivalents

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

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

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	342	617
	<u> </u>	<u> </u>

5 Expenditure on raising funds

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

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

6 Expenditure on charitable activities

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

7 Support costs allocated to activities

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

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

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

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

11 Taxation

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

BEIS BRUCHA LIMITED
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12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

15 Creditors: amounts falling due after more than one year

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

BEIS BRUCHA LIMITED
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16 Retirement benefit schemes

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

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

17 Restricted funds

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

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

18 Related party transactions

Transactions with related parties

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

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

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

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