

BC COMMUNITY LIMITED

England & Wales · Charity number 1203813

Details

Status Registered

Legal form Charitable company

Company number [14288273](#)

Registered 2023-07-03

Register [View on the Charity Commission register](#)

Contact

Address 41 Broom Lane
Salford
M7 4FF

Phone 01617088645

Email DSILEGALCOSTS@MSN.COM

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE WITH LEARNING DIFFICULTIES, IN PARTICULAR BUT NOT EXCLUSIVELY THOSE FROM THE JEWISH COMMUNITY BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES RUN IN ACCORDANCE WITH THE PRINCIPLES OF THE ORTHODOX JEWISH RELIGION IN A CULTURALLY APPROPRIATE ENVIRONMENT AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: The charity provides young people with learning difficulties, mainly from the Jewish community, by providing advice and assistance and organising programmes as a means of: advancing in life; advancing education; providing recreational and leisure time activity in the interests of their social welfare. The charity has set up a gift shop where these young people can work.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Religious Activities
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£45,050	£13,229	-	-
2024-07-31	£21,292	£28,275	-	-

Trustees

Name	Role	Appointed
Daniel Steven Israel	Chair	2023-07-03
Ivan Lewis		2025-03-12
Shimon Marks		2025-03-12
Zara Newman		2025-03-12

BC COMMUNITY LIMITED

England & Wales - Charity number 1203813

Accounts

COMPANY REGISTRATION NUMBER: 14288273
CHARITY REGISTRATION NUMBER: 1203813

BC Community Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2025

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

BC Community Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2025

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BC Community Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name BC Community Limited

Charity registration number 1203813

Company registration number 14288273

Principal office and registered office 158 Cromwell Road
Salford
M6 6DE
England

The trustees

Mr I Lewis	(Appointed 24 March 2025)
J Stern	(Resigned 24 March 2025)
Mr S Marks	(Appointed 24 March 2025)
Mrs Z Newman	(Appointed 24 March 2025)
D S Israel	
L M Macmull	(Resigned 24 March 2025)

Independent examiner David Pollak
158 Cromwell Road
Salford
M6 6DE

Structure, governance and management

BC Community Limited is a charity constituted as a company limited by guarantee and as such, is governed by its memorandum and articles of association. The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors'/trustees' meetings. All the trustees were also directors for the purposes of company law. All trustees give of their time freely and no trustee remuneration was paid in the year.

Recruitment and appointment of new trustees would be with the consent of the trustees. There are no policies for the induction or training of new trustees.

BC Community Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Objectives and activities

The charity was set up as a resource for young people with learning difficulties, in particular but not exclusively from the Jewish community, by providing advice and assistance and organising programmes run in accordance with the Orthodox Jewish religion, as a means of: advancing in life; advancing education; providing recreational and leisure time activity in the interests of their social welfare. The charity has set up a gift shop where these young people can work.

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and that all the charity's activities undertaken are for the public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year, the charity received most of its income from donations and a £20,000 grant from Awards for All.

With the help of these donations and grants, the charity has successfully maintained a gift shop where its young members work. This helps the members develop their life skills and capabilities, advance in their employment prospects, develop socially and integrate with the world around them. This also enhances their welfare and produces goods for the public to purchase.

Financial review

During the year, the charity received £44,828 income from donations and grants (2024 - £20,118) and received further income of £222 in shop sales (2024 - £1,174). The charity incurred total costs in the year of £13,229 (2024 - £28,275).

There was an overall net surplus in the year of £31,821 (2024 - £6,983 deficit), leaving the charity with a surplus in reserves of £36,042 (2024 - £4,221 Surplus).

The trustees' annual report and the strategic report were approved on 20 March 2026 and signed on behalf of the board of trustees by:

D S Israel
Trustee

BC Community Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of BC Community Limited

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of BC Community Limited ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the company (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 accounts of the company 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

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 accounts to be reached.

David Pollak
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

BC Community Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	44,828	44,828	20,118
Charitable activities	6	222	222	1,174
Total income		<u>45,050</u>	<u>45,050</u>	<u>21,292</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	288	288	165
Expenditure on charitable activities	8,9	12,941	12,941	28,110
Total expenditure		<u>13,229</u>	<u>13,229</u>	<u>28,275</u>
Net income/(expenditure) and net movement in funds		<u>31,821</u>	<u>31,821</u>	<u>(6,983)</u>
Reconciliation of funds				
Total funds brought forward		<u>4,221</u>	<u>4,221</u>	<u>11,204</u>
Total funds carried forward		<u>36,042</u>	<u>36,042</u>	<u>4,221</u>

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

The notes on pages 6 to 12 form part of these financial statements.

BC Community Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	2,815	2,815
Current assets			
Debtors	16	499	499
Cash at bank and in hand		33,528	1,757
		<u>34,027</u>	<u>2,256</u>
Creditors: amounts falling due within one year	17	800	850
Net current assets		<u>33,227</u>	<u>1,406</u>
Total assets less current liabilities		<u>36,042</u>	<u>4,221</u>
Net assets		<u>36,042</u>	<u>4,221</u>
Funds of the charity			
Unrestricted funds		<u>36,042</u>	<u>4,221</u>
Total charity funds	18	<u>36,042</u>	<u>4,221</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 20 March 2026, and are signed on behalf of the board by:

D S Israel
Trustee

The notes on pages 6 to 12 form part of these financial statements.

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 158 Cromwell Road, Salford, M6 6DE, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	24,828	24,828	10,118	10,118
Grants				
Grants receivable	20,000	20,000	10,000	10,000
	<u>44,828</u>	<u>44,828</u>	<u>20,118</u>	<u>20,118</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	222	222	1,174	1,174
	<u>222</u>	<u>222</u>	<u>1,174</u>	<u>1,174</u>

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	288	288	165	165

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	5,410	5,410	14,619	14,619
Support costs	7,531	7,531	13,491	13,491
	<u>12,941</u>	<u>12,941</u>	<u>28,110</u>	<u>28,110</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	5,410	6,681	12,091	27,060
Governance costs	–	850	850	1,050
	<u>5,410</u>	<u>7,531</u>	<u>12,941</u>	<u>28,110</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Premises	353	353	658
Communications and IT	830	830	746
General office	1,564	1,564	633
Finance costs	21	21	–
Governance costs	850	850	1,050
Legal and professional	–	–	9,109
Insurance & Travel	740	740	1,295
	<u>4,358</u>	<u>4,358</u>	<u>13,491</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Operating lease rentals	<u>3,173</u>	<u>–</u>

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	850	1,050

13. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 August 2024 and 31 July 2025	2,815
Depreciation	
At 1 August 2024 and 31 July 2025	–
Carrying amount	
At 31 July 2025	2,815
At 31 July 2024	2,815

16. Debtors

	2025 £	2024 £
Other debtors	499	499

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	800	850

BC Community Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 August 24 £	Income £	Expenditure £	At 31 July 2025 £
General funds	4,221	45,050	(13,229)	36,042

	At 1 August 23 £	Income £	Expenditure £	At 31 July 2024 £
General funds	11,204	21,292	(28,275)	4,221

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	2,815	2,815
Current assets	34,027	34,027
Creditors less than 1 year	(800)	(800)
Net assets	36,042	36,042

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,815	2,815
Current assets	2,256	2,256
Creditors less than 1 year	(850)	(850)
Net assets	4,221	4,221
