

BIRMINGHAM HILLEL HOUSE

England & Wales · Charity number 528994

Details

Status Registered

Legal form Other

Registered 1964-02-25

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

Contact

Address 11 Euan Close
Gillhurst Road
Birmingham
B17 8PL

Phone 07906169983

Email briandcarol@chezcooper.net

Website www.birminghamhillel.com

Activities

Objects: TO PROMOTE THE GENERAL EDUCATIONAL AND RELIGIOUS WELFARE OF STUDENTS OF THE JEWISH FAITH.

Activities: Student Hostel + Support for University JSoc Social and Educational Events Hosted at Birmingham Hillel House

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£212,473	£205,063	-	-
2024-07-31	£221,774	£169,483	-	-
2023-07-31	£117,711	£110,831	-	-
2022-07-31	£112,387	£96,900	-	-
2021-07-31	£116,225	£121,280	-	-

Trustees

Name	Role	Appointed
Keith Alexander Rowe	Chair	2024-12-11
Amanda Georgevic		2024-12-11
BRIAN COOPER		
HARVEY BROWN		
LEONARD LEON JACOBS		
RUTH MARILYN JACOBS		2024-12-11

BIRMINGHAM HILLEL HOUSE

England & Wales - Charity number 528994

Accounts



Registered Charity No: 528994

26 Somerset Rd, Edgbaston, Birmingham B15 2QG

www.birminghamhillel.com

Treasurer's Report for the AGM 23/2/2026

Bank Account (22/2/26)

- Current Account: £51,843
- Savings Account: £231,079

- Ringfenced Deposits: £15,725 (room & door key)
- Ringfenced Deposits: £180 (post box key)

TOTAL CASH: £267,017 (after ringfenced deposits)

Financial Review (10/2/26) Audited Accounts

Assets up by 0.9% - surplus for the year £7410.

Why: Large upgrade costs covered by increased accommodation fees. No donations.

Overview:

Income:

- Accommodation fees up 17%
- Very small donation (we received £40k in 2024)
- Total Income was down on 2024 by 4.3%

Expenditure:

- Overall increase by 21%
- Gas & Electricity up by 18.6%
- Repairs & refurbishments £142,362 – up by 23.5%
This includes:
 - General expenses: £7.5k
 - Repairs & Maintenance: £51k
 - Upgrade expenses: £80k (large electrical upgrade costs incurred during lodge/annexe upgrade program)
- One bad student debt £1.6k

CST:

100% financial support granted for gates & front door upgrade. £17,300 to be refunded by end of February.

Current/Future spending:

- Summer program: £20k average per year
- Full electrical upgrade program:
 - 1st estimate £30-£35k + vat = £42k (Stephen Cox)

Birmingham Hillel House
(Registered Charity No: 528994)

Report and accounts

For the year ended 31 July 2025

Birmingham Hillel House

Report and accounts - for the year ended 31 July 2025

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Independent examiner's report to the Trustees of Birmingham Hillel House

I report to the trustees on my examination of the accounts of Birmingham Hillel House for the year ended 31 July 2025, which are set out on pages 3 to 7.

Respective responsibilities of Trustees and independent examiner and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

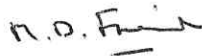
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M D Friend
Chartered Accountant

Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

10 February 2026

Birmingham Hillel House

Statement of financial activities - for the year ended 31 July 2025

	£	<u>2025</u> £	<u>2024</u> £
Income			
Accommodation fees		208,370	178,036
Donations		232	40,170
		<hr/>	<hr/>
		208,602	218,206
Other income			
Bank interest received		3,871	3,568
Grants received		-	-
		<hr/>	<hr/>
		212,473	221,774
Expenditure			
Broadband service	1,188		1,930
Repairs and refurbishments	142,362		115,236
Cleaning and gardening	12,504		8,381
Sundry expenses	4,934		2,373
Rates and water	4,729		4,213
Insurance	(3,388)		10
Gas and electricity	39,491		33,293
Computer expenses	308		1,027
Honorarium	-		750
Printing and stationery	233		34
Staff training	800		700
Subscriptions	1,729		1,296
Entertaining	107		178
Bank charges	66		62
		<hr/>	<hr/>
		(205,063)	(169,483)
		<hr/>	<hr/>
		7,410	52,291
Mortgage interest		-	-
		<hr/>	<hr/>
		7,410	52,291
Transfer to reserve fund		-	-
		<hr/>	<hr/>
Net surplus for the year		£7,410	£52,291
		<hr/> <hr/>	<hr/> <hr/>

Birmingham Hillel House
Balance sheet - 31 July 2025

	<u>Notes</u>	£	<u>2025</u> £	<u>2024</u> £
Fixed assets				
Tangible fixed assets	4		612,712	612,712
Current assets				
Sundry prepayments		4,754		4,054
Bank current account		16,023		44,669
Natwest house committee		553		504
HSBC savings account		229,326		205,460
		250,656		254,687
Current liabilities				
Trade creditors		(44,264)		(54,438)
Sundry creditors (tenants' deposits) and accruals		(15,764)		(17,031)
Net current assets			190,628	183,218
Net assets			£803,340	£795,930
Financed by				
Funds	5		£803,340	£795,930

Approved by the Trustees of Birmingham Hillel House on 10 February 2026 and signed by:



K Rowe
Chairman



A Georgevic
Treasurer

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2025

1. Accounting policies

a) Basis of accounting

These accounts have been prepared on the historic cost basis in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

b) Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when the charity is entitled to the resources. Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

c) Freehold property

The freehold property has not been depreciated on the grounds that its estimated useful life and the estimated residual value would make any depreciation charge immaterial.

d) Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

e) Going concern

The Trustees consider that there are not material uncertainties about Birmingham Hillel House's ability to continue as a going concern.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any purposes of the charity. Reserve funds are unrestricted funds to the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income and losses are allocated to the appropriate fund.

g) Grants received

Grants received are included in the profit and loss account in the period to which they relate.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2025 (continued)

2. Trustees remuneration

No trustees received remuneration during the year.

No retirement benefits are accruing for the trustees.

The charity has no employees.

3. Independent examiner

No remuneration or benefits in kind received by the independent examiner for their examination of the accounts.

4. Tangible fixed assets

	Freehold property £
Cost	
At 1 August 2024 and 31 July 2025	612,712
Accumulated depreciation	
At 1 August 2024	-
Charge for year	-
	<hr/>
At 31 July 2025	-
	<hr/>
Net book value	
At 31 July 2025	£612,712
	<hr/> <hr/>
At 31 July 2024	£612,712
	<hr/> <hr/>

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2025 (continued)

5. Funds

	<u>2025</u> £	<u>2024</u> £
Accumulated fund		
Balance brought forward at 1 August 2024	695,930	643,639
Add: net surplus for the year	7,410	52,291
	<hr/>	<hr/>
Balance carried forward at 31 July 2025	703,340	695,930
	<hr/>	<hr/>
Reserve fund		
Balance brought forward at 1 August 2024	100,000	100,000
Add: transfer from Statement of financial activities	-	-
	<hr/>	<hr/>
Balance carried forward at 31 July 2025	100,000	100,000
	<hr/>	<hr/>
At 31 July 2025	£803,340	£795,930
	<hr/> <hr/>	<hr/> <hr/>

**Independent examiner's report
to the Trustees of Birmingham Hillel House**

I report to the trustees on my examination of the accounts of Birmingham Hillel House for the year ended 31 July 2025, which are set out on pages 3 to 7.

Respective responsibilities of Trustees and Independent examiner and basis of report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M.D. Friend
**M D Friend
Chartered Accountant**

**Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP**

10 February 2026

M D Friend
Chartered Accountant
Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

For and on behalf of the Trustees

[Signature]
K Rowe
10 February 2026

BIRMINGHAM HILLEL HOUSE

England & Wales - Charity number 528994

Accounts

Treasurer's Report for the AGM 10/2/25

Over view of our Accounts for the Year ended July 2024:

- Income:
 - Accomodation fees up by 55% (the house is at full capacity)
 - Donation of £40k during 23/24
 - Total Income increased by 88%

- Expenditure:
 - Overall expenditure increased by 53%
 - Gas & Electricity increased by 28% (greater demand)
 - Repairs & Maintenance increased by 86% ...
 - *£47k: conversion to create 3 superior ensuite bedrooms
 - *£13k: summer maintenance programme
 - *£16k: new conservatory roof

(* a small percentage of these are carried into 24/25 accounts because of paid dates)

- Savings Account £205k
 - Awaiting bank signatory approval (HB to arrange). Currently earning negligible rate which can be improved.

- Net surplus at July 2024 was £52k (increase of 60%)

- Current/Future spending:
 - Gates: £13.5k
 - Front Door: £3k
 - Insurance: ~£3.5k (if UJS decide to sever ties with us?)
 - 2 reception toilets: £4k (already spent)
 - Upgrade of all electrical fuse boards £11k (already spent)
 - Full electrical Inspection £7k (already spent)

Based on current/future spending, I do not anticipate such a healthy surplus for 24/25 despite a 7.8% increase in Accommodation room rates for 24/25. All student rent up-to-date. I have negotiated a new Electricity contract effective 10/25 saving us 17%. Awaiting VAT refund from British Gas – currently charging us 20% instead of 5% (on-going since April 24).

Birmingham Hillel House
(Registered Charity No: 528994)

Report and accounts

For the year ended 31 July 2024

Birmingham Hillel House

Report and accounts - for the year ended 31 July 2024

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Birmingham Hillel House (Registered Charity No: 528994)

Trustees' report

The Trustees present their report together with the accounts for the year ended 31 July 2024.

Activities and achievements

During the year, Birmingham Hillel House continued to provide accommodation and facilities to hold meetings and social events for Jewish students at universities in Birmingham. The principal address of the Charity is:

The Student Office: Birmingham Hillel House
26 Somerset Road
Edgbaston
Birmingham
B15 2QD

Financial review

The charity had net assets of £795,930, at the year-end including a reserve fund of £100,000. The surplus for the year of £52,291 is due to a combination of increased income compared to the previous years, combined with an increase in repairs and refurbishments expenditure.

The Board of Trustees is governed by a charitable deed which regulates its objectives.

The Trustees are elected by members of the Board.

The Trustees of Birmingham Hillel House at the date of this report are:

L Jacobs
H Brown
B Cooper
K Rowe
A Georgevic
R Jacobs

Bankers: HSBC plc
PO Box 68
130 New Street
Birmingham
B2 4JU

Independent examiner: M D Friend
Chartered Accountant
Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

For and on behalf of the Trustees



K Rowe
Chairman

10 February 2025

Independent examiner's report to the Trustees of Birmingham Hillel House

I report on the accounts of Birmingham Hillel House for the year ended 31 July 2024, which are set out on pages 3 to 7.

Respective responsibilities of Trustees and independent examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008.
- have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. D. Friend

M D Friend
Chartered Accountant

Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

10 February 2025

Birmingham Hillel House

Statement of financial activities - for the year ended 31 July 2024

		<u>2024</u>	<u>2023</u>
	£	£	£
Income			
Accommodation fees		178,036	114,882
Donations		40,170	1,790
		<hr/>	<hr/>
		218,206	116,672
Other income			
Bank interest received		3,568	1,039
Grants received		-	-
		<hr/>	<hr/>
		221,774	117,711
Expenditure			
Broadband service	1,930		2,268
Repairs and refurbishments	115,236		62,036
Cleaning and gardening	8,381		7,240
General expenses	2,373		4,029
Rates and water	4,213		3,798
Insurance	10		3,500
Gas and electricity	33,293		26,017
Computer expenses	1,027		200
Honorarium	750		1,500
Printing and stationery	34		-
Staff training	700		-
Subscriptions	1,296		-
Entertaining	178		-
Bank charges	62		81
		<hr/>	<hr/>
		(169,483)	(110,669)
		<hr/>	<hr/>
		52,291	7,042
Mortgage interest		-	(162)
		<hr/>	<hr/>
		52,291	6,880
Transfer to reserve fund		-	-
		<hr/>	<hr/>
Net surplus for the year		<u>£52,291</u>	<u>£6,880</u>

Birmingham Hillel House

Balance sheet - 31 July 2024

	<u>Notes</u>	£	<u>2024</u> £	<u>2023</u> £
Fixed assets				
Tangible fixed assets	4		612,712	612,712
Current assets				
Sundry prepayments		4,054		3,361
Bank current account		44,669		22,105
Natwest house committee		504		168
HSBC savings account		205,460		121,892
		<u>254,687</u>		<u>147,526</u>
Current liabilities				
Trade creditors		(54,438)		
Sundry creditors (tenants' deposits) and accruals		(17,031)		(16,599)
		<u></u>		<u></u>
Net current assets			183,218	130,927
			<u></u>	<u></u>
Net assets			£795,930	£743,639
			<u></u>	<u></u>
Financed by				
Funds	5		£795,930	£743,639
			<u></u>	<u></u>

Approved by the Trustees of Birmingham Hillel House on 10 February 2025 and signed by:



K Rowe
Chairman



A Georgevic
Treasurer

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2024

1. Accounting policies

a) Basis of accounting

These accounts have been prepared on the historic cost basis in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

b) Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when the charity is entitled to the resources. Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

c) Freehold property

The freehold property has not been depreciated on the grounds that its estimated useful life and the estimated residual value would make any depreciation charge immaterial.

d) Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

e) Going concern

The Trustees consider that there are not material uncertainties about Birmingham Hillel House's ability to continue as a going concern.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any purposes of the charity. Reserve funds are unrestricted funds to the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income and losses are allocated to the appropriate fund.

g) Grants received

Grants received are included in the profit and loss account in the period to which they relate.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2024 (continued)

2. Trustees remuneration

H Brown was the only trustee to receive remuneration during the year. H Brown received a £750 Honorarium for the provision of accountancy services throughout the year.

No retirement benefits are accruing for the trustees.

The charity has no employees.

3. Independent examiner

No remuneration or benefits in kind received by the independent examiner's examination of the accounts.

4. Tangible fixed assets

	Freehold property
	£
Cost	
At 1 August 2023 and 31 July 2024	612,712
Accumulated depreciation	
At 1 August 2023	-
Charge for year	-
	<hr/>
At 31 July 2024	-
	<hr/>
Net book value	
At 31 July 2024	£612,712
	<hr/> <hr/>
At 31 July 2023	£612,712
	<hr/> <hr/>

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2024 (continued)

5. Funds

	<u>2024</u>	<u>2023</u>
	£	£
Accumulated fund		
Balance brought forward at 1 August 2023	643,639	636,759
Add: net surplus for the year	52,291	6,880
	<hr/>	<hr/>
Balance carried forward at 31 July 2024	695,930	643,639
	<hr/>	<hr/>
Reserve fund		
Balance brought forward at 1 August 2023	100,000	100,000
Add: transfer from Statement of financial activities	-	-
	<hr/>	<hr/>
Balance carried forward at 31 July 2024	100,000	100,000
	<hr/>	<hr/>
At 31 July 2024	£795,930	£743,639
	<hr/> <hr/>	<hr/> <hr/>

Birmingham Hillel House
(Registered Charity No: 528994)

Report and accounts

For the year ended 31 July 2024

Birmingham Hillel House

Report and accounts - for the year ended 31 July 2024

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The Board of Trustees is governed by a charitable deed which regulates its objectives.

The Trustees are elected by members of the Board.

The Trustees of Birmingham Hillel House at the date of this report are:

L Jacobs
H Brown
B Cooper
K Rowe
A Georgevic
R Jacobs

Bankers: HSBC plc
PO Box 68
130 New Street
Birmingham
B2 4JU

Independent examiner: M D Friend
Chartered Accountant
Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

For and on behalf of the Trustees



K Rowe
Chairman

10 February 2025

Independent examiner's report to the Trustees of Birmingham Hillel House

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Respective responsibilities of Trustees and independent examiner

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Basis of independent examiner's statement

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Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008.
- have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. D. Friend

M D Friend
Chartered Accountant

Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

10 February 2025

Birmingham Hillel House

Statement of financial activities - for the year ended 31 July 2024

		<u>2024</u>	<u>2023</u>
	£	£	£
Income			
Accommodation fees		178,036	114,882
Donations		40,170	1,790
		<hr/>	<hr/>
		218,206	116,672
Other income			
Bank interest received		3,568	1,039
Grants received		-	-
		<hr/>	<hr/>
		221,774	117,711
Expenditure			
Broadband service	1,930		2,268
Repairs and refurbishments	115,236		62,036
Cleaning and gardening	8,381		7,240
General expenses	2,373		4,029
Rates and water	4,213		3,798
Insurance	10		3,500
Gas and electricity	33,293		26,017
Computer expenses	1,027		200
Honorarium	750		1,500
Printing and stationery	34		-
Staff training	700		-
Subscriptions	1,296		-
Entertaining	178		-
Bank charges	62		81
		<hr/>	<hr/>
		(169,483)	(110,669)
		<hr/>	<hr/>
		52,291	7,042
Mortgage interest		-	(162)
		<hr/>	<hr/>
		52,291	6,880
Transfer to reserve fund		-	-
		<hr/>	<hr/>
Net surplus for the year		<u>£52,291</u>	<u>£6,880</u>

Birmingham Hillel House

Balance sheet - 31 July 2024

	<u>Notes</u>	£	<u>2024</u> £	<u>2023</u> £
Fixed assets				
Tangible fixed assets	4		612,712	612,712
Current assets				
Sundry prepayments		4,054		3,361
Bank current account		44,669		22,105
Natwest house committee		504		168
HSBC savings account		205,460		121,892
			254,687	147,526
Current liabilities				
Trade creditors		(54,438)		
Sundry creditors (tenants' deposits) and accruals		(17,031)		(16,599)
Net current assets			183,218	130,927
Net assets			£795,930	£743,639
Financed by				
Funds	5		£795,930	£743,639

Approved by the Trustees of Birmingham Hillel House on 10 February 2025 and signed by:



K Rowe
Chairman



A Georgevic
Treasurer

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2024

1. Accounting policies

a) Basis of accounting

These accounts have been prepared on the historic cost basis in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

b) Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when the charity is entitled to the resources. Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

c) Freehold property

The freehold property has not been depreciated on the grounds that its estimated useful life and the estimated residual value would make any depreciation charge immaterial.

d) Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

e) Going concern

The Trustees consider that there are not material uncertainties about Birmingham Hillel House's ability to continue as a going concern.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any purposes of the charity. Reserve funds are unrestricted funds to the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income and losses are allocated to the appropriate fund.

g) Grants received

Grants received are included in the profit and loss account in the period to which they relate.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2024 (continued)

2. Trustees remuneration

H Brown was the only trustee to receive remuneration during the year. H Brown received a £750 Honorarium for the provision of accountancy services throughout the year.

No retirement benefits are accruing for the trustees.

The charity has no employees.

3. Independent examiner

No remuneration or benefits in kind received by the independent examiner's examination of the accounts.

4. Tangible fixed assets

	Freehold property
	£
Cost	
At 1 August 2023 and 31 July 2024	612,712
Accumulated depreciation	
At 1 August 2023	-
Charge for year	-
	<hr/>
At 31 July 2024	-
	<hr/>
Net book value	
At 31 July 2024	£612,712
	<hr/> <hr/>
At 31 July 2023	£612,712
	<hr/> <hr/>

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2024 (continued)

5. Funds

	<u>2024</u>	<u>2023</u>
	£	£
Accumulated fund		
Balance brought forward at 1 August 2023	643,639	636,759
Add: net surplus for the year	52,291	6,880
	<hr/>	<hr/>
Balance carried forward at 31 July 2024	695,930	643,639
	<hr/>	<hr/>
Reserve fund		
Balance brought forward at 1 August 2023	100,000	100,000
Add: transfer from Statement of financial activities	-	-
	<hr/>	<hr/>
Balance carried forward at 31 July 2024	100,000	100,000
	<hr/>	<hr/>
At 31 July 2024	<u>£795,930</u>	<u>£743,639</u>

BIRMINGHAM HILLEL HOUSE

England & Wales - Charity number 528994

Accounts

Birmingham Hillel House
(Registered Charity No: 528994)

Report and accounts

For the year ended 31 July 2023

Birmingham Hillel House

Report and accounts - for the year ended 31 July 2023

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Independent examiner's report to the Trustees of Birmingham Hillel House

I report on the accounts of Birmingham Hillel House for the year ended 31 July 2023, which are set out on pages 3 to 7.

Respective responsibilities of Trustees and independent examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008.

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. D. Friend

M D Friend
Chartered Accountant

Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

15 January 2024

Birmingham Hillel House

Statement of financial activities - for the year ended 31 July 2023

	<u>2023</u>	<u>2022</u>
	£	£
Income		
Accommodation fees	114,882	104,191
Donations	1,790	8,174
	<hr/>	<hr/>
	116,672	112,365
Other income		
Bank interest received	1,039	22
Grants received	-	-
	<hr/>	<hr/>
	117,711	112,387
Expenditure		
Broadband service	2,268	2,160
Repairs and refurbishments	62,036	47,777
Cleaning and gardening	7,240	8,380
Sundry expenses	5,729	7,638
Rates and water	3,798	3,714
Insurance	3,500	3,344
Gas and electricity	26,017	22,957
Bank charges	81	37
	<hr/>	<hr/>
	(110,669)	(96,007)
	<hr/>	<hr/>
	7,042	16,380
Mortgage interest	(162)	(893)
	<hr/>	<hr/>
	6,880	15,487
Transfer to reserve fund	-	-
	<hr/>	<hr/>
Net surplus for the year	<u><u>£6,880</u></u>	<u><u>£15,487</u></u>

Birmingham Hillel House

Balance sheet - 31 July 2023

	<u>Notes</u>	£	<u>2023</u> £	<u>2022</u> £
Fixed assets				
Tangible fixed assets	4		612,712	612,712
Current assets				
Sundry prepayments		3,361		3,144
Bank current account		22,105		44,561
Natwest House Committee		168		499
HSBC savings account		121,892		90,853
		<u>147,526</u>		<u>139,057</u>
Current liabilities				
Sundry creditors (tenant's deposits) and accruals		(16,599)		(6,641)
Mortgage due within one year	5	-		(8,369)
		<u>130,927</u>		<u>124,047</u>
Long term liabilities				
Mortgage due after one year	5	-		-
			<u>£743,639</u>	<u>£736,759</u>
Net assets				
Financed by				
Funds	6		<u>£743,639</u>	<u>£736,759</u>

Approved by the Trustees of Birmingham Hillel House on 15 January 2024 and signed by:



B Cooper
Hon Chairman



H Brown
Hon Treasurer

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2023

1. Accounting policies

a) Basis of accounting

These accounts have been prepared on the historic cost basis in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

b) Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when the charity is entitled to the resources. Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

c) Freehold property

The freehold property has not been depreciated on the grounds that its estimated useful life and the estimated residual value would make any depreciation charge immaterial.

d) Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

e) Going concern

The Trustees consider that there are not material uncertainties about Birmingham Hillel House's ability to continue as a going concern.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any purposes of the charity. Reserve funds are unrestricted funds to the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income and losses are allocated to the appropriate fund.

g) Grants received

Grants received are included in the profit and loss account in the period to which they relate.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2023 (continued)

2. Trustees remuneration

H Brown was the only trustee to receive remuneration during the year. H Brown received a £1,500 Honorarium for the provision of accountancy services throughout the year.

No retirement benefits are accruing for the trustees.

The charity has no employees.

3. Independent Examiner

No remuneration or benefits in kind received by the Independent Examiner's examination of the accounts.

4. Tangible fixed assets

	Freehold property £
Cost	
At 1 August 2022 and 31 July 2023	612,712
Accumulated depreciation	
At 1 August 2022	-
Charge for year	-
	<hr/>
At 31 July 2023	-
	<hr/>
Net book value	
At 31 July 2023	£612,712
	<hr/> <hr/>
At 31 July 2022	£612,712
	<hr/> <hr/>

5. Mortgage

A mortgage of £150,000 was drawn down in May 2010 and was repayable in monthly instalments, which commenced in June 2010. Interest was charged at 3.17 per cent over HSBC plc sterling base rate. The mortgage was secured by a fixed charge over the freehold property. The mortgage was fully repaid in the year.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2023 (continued)

6. Funds

	<u>2023</u> £	<u>2022</u> £
Accumulated fund		
Balance brought forward at 1 August 2022	636,759	621,272
Add: net surplus/(deficit) for the year	6,880	15,487
	<hr/>	<hr/>
Balance carried forward at 31 July 2023	643,639	636,759
	<hr/>	<hr/>
Reserve fund		
Balance brought forward at 1 August 2022	100,000	100,000
Add: transfer from Statement of financial activities	-	-
	<hr/>	<hr/>
Balance carried forward at 31 July 2023	100,000	100,000
	<hr/>	<hr/>
At 31 July 2023	£743,639	£736,759
	<hr/> <hr/>	<hr/> <hr/>

BIRMINGHAM HILLEL HOUSE

England & Wales - Charity number 528994

Accounts

Birmingham Hillel House
(Registered Charity No: 528994)

Report and accounts

For the year ended 31 July 2022

Birmingham Hillel House

Report and accounts - for the year ended 31 July 2022

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Birmingham Hillel House (Registered Charity No: 528994)

Trustees' report

The Trustees present their report together with the accounts for the year ended 31 July 2022.

Activities and achievements

During the year, Birmingham Hillel House continued to provide accommodation and facilities to hold meetings and social events for Jewish students at universities in Birmingham. The principal address of the Charity is:

The Student Office: Birmingham Hillel House
 26 Somerset Road
 Edgbaston
 Birmingham
 B15 2QD

Financial review

The charity had net assets of £736,759 at the year-end including a reserve fund of £100,000. The surplus for the year of £15,487 is due to a combination of decreased income compared to the previous years, combined with a decrease in expenditure.

The Board of Trustees is governed by a charitable deed which regulates its objectives.

The Trustees are elected by members of the Board.

The Trustees of Birmingham Hillel House at the date of this report are:

L Jacobs
H Brown
B Cooper

Bankers: HSBC plc
 PO Box 68
 130 New Street
 Birmingham
 B2 4JU

Independent examiner: M D Friend
 Chartered Accountant
 Eleven Brindleyplace
 2 Brunswick Square
 Birmingham
 B1 2LP

For and on behalf of the Trustees



B Cooper
Chairman

13 February 2023

Independent examiner's report to the Trustees of Birmingham Hillel House

I report on the accounts of Birmingham Hillel House for the year ended 31 July 2022, which are set out on pages 3 to 7.

Respective responsibilities of Trustees and independent examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008.

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M D Friend
Chartered Accountant

Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

13 February 2023

Birmingham Hillel House

Statement of financial activities - for the year ended 31 July 2022

		<u>2022</u>	<u>2021</u>
	£	£	£
Income			
Accommodation fees		104,191	98,174
Donations		8,174	3,302
		<hr/>	<hr/>
		112,365	101,476
Other income			
Bank interest received		22	11
Grants received		-	14,738
		<hr/>	<hr/>
		112,387	116,225
Expenditure			
Broadband service	2,160		5,443
Repairs and refurbishments	47,777		69,807
Cleaning and gardening	8,380		8,606
Sundry expenses	7,638		6,398
Rates and water	3,714		3,382
Insurance	3,344		-
Gas and electricity	22,957		26,751
Bank charges	37		-
		<hr/>	<hr/>
		(96,007)	(120,387)
		<hr/>	<hr/>
		16,380	(4,162)
Mortgage interest		(893)	(893)
		<hr/>	<hr/>
		15,487	(5,055)
Transfer to reserve fund		-	-
		<hr/>	<hr/>
Net surplus/(deficit) for the year		£15,487	£(5,055)
		<hr/> <hr/>	<hr/> <hr/>

Birmingham Hillel House

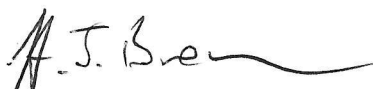
Balance sheet - 31 July 2022

	<u>Notes</u>	£	<u>2022</u> £	<u>2021</u> £
Fixed assets				
Tangible fixed assets	4		612,712	612,712
Current assets				
Sundry prepayments		3,144		3,095
Bank current account		44,561		22,509
Natwest House Committee		499		1,156
HSBC savings account		90,853		110,830
			<u>139,057</u>	<u>137,590</u>
Current liabilities				
Sundry creditors (tenant's deposits) and accruals		(6,641)		(8,166)
Mortgage due within one year	5	(8,369)		(12,527)
				<u>116,897</u>
Net current assets			124,047	116,897
Long term liabilities				
Mortgage due after one year	5		-	(8,337)
				<u>116,897</u>
Net assets			<u>£736,759</u>	<u>£721,272</u>
Financed by				
Funds	6		<u>£736,759</u>	<u>£721,272</u>

Approved by the Trustees of Birmingham Hillel House on 13 February 2023 and signed by:



B Cooper
Hon Chairman



H Brown
Hon Treasurer

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2022

1. Accounting policies

a) Basis of accounting

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b) Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when the charity is entitled to the resources. Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

c) Freehold property

The freehold property has not been depreciated on the grounds that its estimated useful life and the estimated residual value would make any depreciation charge immaterial.

d) Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

e) Going concern

The Trustees consider that there are not material uncertainties about Birmingham Hillel House's ability to continue as a going concern.

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Income and losses are allocated to the appropriate fund.

g) Grants received

Grants received are included in the profit and loss account in the period to which they relate.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2022 continued

2. Trustees remuneration

H Brown was the only trustee to receive remuneration during the year. H Brown received a £1,500 Honorarium for the provision of accountancy services throughout the year.

No retirement benefits are accruing for the trustees.

The charity has no employees.

3. Independent Examiner

No remuneration or benefits in kind received by the Independent Examiner's examination of the accounts.

4. Tangible fixed assets

	Freehold property
	£
Cost	
At 1 August 2021 and 31 July 2022	612,712
Accumulated depreciation	
At 1 August 2021	-
Charge for year	-
	<hr/>
At 31 July 2022	-
	<hr/>
Net book value	
At 31 July 2022	£612,712
	<hr/> <hr/>
At 31 July 2021	£612,712
	<hr/> <hr/>

5. Mortgage

A mortgage of £150,000 was drawn down in May 2010 and is repayable in monthly instalments, which commenced in June 2010. Interest is charged at 3.17 per cent over HSBC plc sterling base rate. The mortgage is secured by a fixed charge over the freehold property.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2022 continued

6. Funds

	<u>2022</u>	<u>2021</u>
	£	£
Accumulated fund		
Balance brought forward at 1 August 2021	621,272	626,327
Add: net surplus/(deficit) for the year	15,487	(5,055)
	<hr/>	<hr/>
Balance carried forward at 31 July 2022	636,759	621,272
	<hr/>	<hr/>
Reserve fund		
Balance brought forward at 1 August 2021	100,000	100,000
Add: transfer from Statement of financial activities	-	-
	<hr/>	<hr/>
Balance carried forward at 31 July 2022	100,000	100,000
	<hr/>	<hr/>
At 31 July 2022	<u>£736,759</u>	<u>£721,272</u>

BIRMINGHAM HILLEL HOUSE

England & Wales - Charity number 528994

Accounts

Birmingham Hillel House
(Registered Charity No: 528994)

Report and accounts

For the year ended 31 July 2021

Birmingham Hillel House

Report and accounts - for the year ended 31 July 2021

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Independent examiner's report to the Trustees of Birmingham Hillel House

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Respective responsibilities of Trustees and independent examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008.

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. D. Friend

M D Friend
Chartered Accountant

Eleven Brindleyplace
2 Brunswick Square
Birmingham
B1 2LP

4 January 2022

Birmingham Hillel House

Statement of financial activities - for the year ended 31 July 2021

		<u>2021</u> £	<u>2020</u> £
Income			
Accommodation fees		98,174	148,641
Donations		3,302	3,237
		<hr/>	<hr/>
		101,476	151,878
Other income			
Bank interest received		11	172
Grants received		14,738	-
		<hr/>	<hr/>
		116,225	152,050
Expenditure			
Broadband service	5,443		1,548
Repairs and refurbishments	69,807		29,260
Cleaning and gardening	8,606		10,329
Sundry expenses	6,398		8,449
Rates and water	3,382		3,332
Insurance	-		556
Gas and electricity	26,751		24,559
Bank charges	-		-
		<hr/>	<hr/>
		(120,387)	(78,033)
		<hr/>	<hr/>
		(4,162)	74,017
Mortgage interest		(893)	(2,200)
		<hr/>	<hr/>
		(5,055)	71,817
Transfer to reserve fund		-	(25,000)
		<hr/>	<hr/>
Net (deficit)/surplus for the year		<u>£(5,055)</u>	<u>£46,817</u>

Birmingham Hillel House
Balance sheet - 31 July 2021

	<u>Notes</u>	£	<u>2021</u> £	<u>2020</u> £
Fixed assets				
Tangible fixed assets	4		612,712	612,712
Current assets				
Sundry prepayments		3,095		2,432
Bank current account		22,509		41,722
Natwest House Committee		1,156		124
HSBC savings account		110,830		110,819
		<u>137,590</u>		<u>155,097</u>
Current liabilities				
Sundry creditors (tenant's deposits) and accruals		(8,166)		(7,520)
Mortgage due within one year	5	(12,527)		(12,124)
		<u>116,897</u>		<u>135,453</u>
Long term liabilities				
Mortgage due after one year	5		(8,337)	(21,838)
			<u>£721,272</u>	<u>£726,327</u>
Net assets				
Financed by				
Funds	6		<u>£721,272</u>	<u>£726,327</u>

Approved by the Trustees of Birmingham Hillel House on 4 January 2022 and signed by:



B Cooper
Hon Chairman



H Brown
Hon Treasurer

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2021

1. Accounting policies

a) Basis of accounting

These accounts have been prepared on the historic cost basis in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

c) Freehold property

The freehold property has not been depreciated on the grounds that its estimated useful life and the estimated residual value would make any depreciation charge immaterial.

d) Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

e) Going concern

The Trustees consider that there are not material uncertainties about Birmingham Hillel House's ability to continue as a going concern.

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Unrestricted funds are available to spend on activities that further any purposes of the charity. Reserve funds are unrestricted funds to the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income and losses are allocated to the appropriate fund.

g) Grants received

Grants received are included in the profit and loss account in the period to which they relate.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2021 continued

2. Trustees remuneration

H Brown was the only trustee to receive remuneration during the year. H Brown received a £1,500 Honorarium for the provision of accountancy services throughout the year.

No retirement benefits are accruing for the trustees.

Expenses of £54 were reimbursed to the Trustees.

The charity has no employees.

3. Independent Examiner

No remuneration or benefits in kind received by the Independent Examiner's examination of the accounts.

4. Tangible fixed assets

	Freehold property
	£
Cost	
At 1 August 2020 and 31 July 2021	£612,712
Accumulated depreciation	
At 1 August 2020	-
Charge for year	-
At 31 July 2021	<u>-</u>
Net book value	
At 31 July 2021	<u>£612,712</u>
At 31 July 2020	<u>£612,712</u>

5. Mortgage

A mortgage of £150,000 was drawn down in May 2010 and is repayable in monthly instalments, which commenced in June 2010. Interest is charged at 3.17 per cent over HSBC plc sterling base rate. The mortgage is secured by a fixed charge over the freehold property.

Birmingham Hillel House

Notes to the accounts - for the year ended 31 July 2021 continued

6. Funds

	<u>2021</u> £	<u>2020</u> £
Accumulated fund		
Balance brought forward at 1 August 2020	626,327	579,510
Add: net (deficit)/surplus for the year	(5,055)	46,817
	<hr/>	<hr/>
Balance carried forward at 31 July 2021	621,272	626,327
	<hr/>	<hr/>
Reserve fund		
Balance brought forward at 1 August 2020	100,000	75,000
Add: transfer from Statement of financial activities	-	25,000
	<hr/>	<hr/>
Balance carried forward at 31 July 2021	100,000	100,000
	<hr/>	<hr/>
At 31 July 2021	<u>£721,272</u>	<u>£726,327</u>