

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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Birmingham Hillel House (Registered Charity No: 528994)

Trustees' report

The Trustees present their report together with the accounts for the year ended 31 July 2021.

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 £721,272 at the year end including a reserve fund of £100,000. The deficit for the year of £5,055 is due to a combination of decreased income compared to the previous year due to the Covid-19 pandemic, combined with increased 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

4 January 2022

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 2021, 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

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

	Notes	£	2021 £	2020 £
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
		137,590		155,097
Current liabilities				
Sundry creditors (tenant's deposits) and accruals		(8,166)		(7,520)
Mortgage due within one year	5	(12,527)		(12,124)
Net current assets			116,897	135,453
Long term liabilities				
Mortgage due after one year	5		(8,337)	(21,838)
Net assets			£721,272	£726,327
Financed by				
Funds	6		£721,272	£726,327

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.

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 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	-
Net book value	
At 31 July 2021	£612,712
At 31 July 2020	£612,712

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>