CHARITY REGISTRATION NUMBER: 516513

Broom Lane Beth Hamidrash

Unaudited Financial Statements

31 December 2025

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Broom Lane Beth Hamidrash

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

Broom Lane Beth Hamidrash

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Broom Lane Beth Hamidrash
Charity registration number	516513
Principal office	13 Cleveleys Grove Salford M7 4DE
The trustees	H Klein Mrs S Klein
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Broom Lane Beth Hamidrash is constituted under a deed dated 19 April 1985. It is a registered charity number 516513 and was registered on the 18 June 1985.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

Risk review
The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making or direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before granting donations or paying out funds for direct charitable activity.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants and payments.

Objectives and activities

The objects of the charity are the advancement of Jewish religion, prayer and education, and the establishment of a college of learning and Synagogue.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity is funded by donations and grants. The charity gives out grants in line with the above objects.

Grants made during the year to institutions and individuals are as detailed in the accounts.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Achievements and performance

The charity received £31,507 (2024: £7,611) in donations and grants during the year and £32,423 (2024: £7,400) was paid out by way of grants, charitable activities and support costs. These grants were made in line with the stated objects of the charity and were for educational or religious purposes.

The charity has low governance costs comprising professional fees.

All other office costs are borne by a local benefactor, and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Grants over £1,000 made during the year to institutions are as detailed in the accounts.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net income and net expenditure in funds for the year amounting to (£916), (2024: £211).

Financial review

Reserves policy
The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The trustees are delighted to have made valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves of the charity being the net current assets stand at £134 (2024: £1,050), all of which are unrestricted.

Total funds held by the charity at the year-end were £134 (2024: £1,050), all of which are unrestricted.

The trustees' annual report was approved on 29 October 2026 and signed on behalf of the board of trustees by:

H Klein
Trustee

Broom Lane Beth Hamidrash

Independent Examiner's Report to the Trustees of Broom Lane Beth Hamidrash

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Broom Lane Beth Hamidrash ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

29 October 2026

Broom Lane Beth Hamidrash

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	31,507	31,507	7,611
Total income		31,507	31,507	7,611
Expenditure				
Expenditure on charitable activities	**5,6**	32,423	32,423	7,400
Total expenditure		32,423	32,423	7,400
Net (expenditure)/income and net movement in funds		(916)	(916)	211
Reconciliation of funds				
Total funds brought forward		1,050	1,050	839
Total funds carried forward		134	134	1,050

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 7 to 11 form part of these financial statements.

Broom Lane Beth Hamidrash

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		674	1,110
Creditors: amounts falling due within one year	**12**	540	60
Net current assets		134	1,050
Total assets less current liabilities		134	1,050
Net assets		134	1,050
Funds of the charity			
Unrestricted funds		134	1,050
Total charity funds	**13**	134	1,050

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2026, and are signed on behalf of the board by:

H Klein
Trustee

The notes on pages 7 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 13 Cleveleys Grove, Salford, M7 4DE.

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 Charities Act 2011.

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 did not require management to make judgements, estimates and assumptions that affect the amounts reported.

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	31,507	31,507	7,611	7,611

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable Activities	24,412	24,412	7,340	7,340
Support costs	8,011	8,011	60	60
	32,423	32,423	7,400	7,400

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	£	**£**	£
Charitable Activities	2,752	21,660	7,470	31,882	7,340
Governance costs	–	–	541	541	60
	2,752	21,660	8,011	32,423	7,400

7. Analysis of support costs

	Analysis of support costs	**Total 2025**	Total 2024
	£	**£**	£
General office	7,470	7,470	–
Governance costs	541	541	60
	8,011	8,011	60

8. Analysis of grants

	2025	2024
	£	£
Grants to institutions		
Bederech Kovod	7,850	1,600
Bobov Manchester Ltd	1,950	–
Equitable Charity	5,000	–
Grants Under £1000	540	–
Sanz manchester	5,120	–
	20,460	1,600
Grants to individuals		
Religious Grants	1,200	–
Total grants	21,660	1,600

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	–

10. 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).

11. Trustee remuneration and expenses

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

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	540	60

13. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
General funds	1,050	31,507	(32,423)	134

	At 01 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	839	7,611	(7,400)	1,050

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	674	674
Creditors less than 1 year	(540)	(540)
Net assets	134	134

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	1,110	1,110
Creditors less than 1 year	(60)	(60)
Net assets	1,050	1,050

15. Taxation

Broom Lane Beth Hamidrash is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.