



HOTLINE MEALS SERVICE

Charity Registration Number 1066575

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2021



Cooking
with Heart

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HOT LINE MEALS SERVICE (LONDON)

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2021

TRUSTEES	Mrs E Brinner Mrs R Just Mrs M Rothbart
PRINCIPAL ADDRESS	59 Wellington Avenue London N15 6AX
REGISTERED CHARITY NUMBER	1066575
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

HOT LINE MEALS SERVICE (LONDON)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are provision of relief for persons who are housebound, or temporarily for other reasons, unable to provide meals for themselves, by providing kosher meals for such persons.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

See attached

FINANCIAL REVIEW

Financial position

See attached

Reserves policy

See attached

FUTURE PLANS

See attached

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity is governed by a constitution dated 5 August 1997 as amended on 27 October 1997

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Organisational structure

The trustees meet regularly to manage the affairs of the society. There are no full time staff, most charitable activities and administration are undertaken by volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

In this regard the trustees actively review the major risks which the charity faces on a regular basis and have established systems to mitigate such.

Approved by order of the board of trustees on 27 April 2022 and signed on its behalf by:



Mrs E Brinner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOT LINE MEALS SERVICE (LONDON)

Independent examiner's report to the trustees of Hot Line Meals Service (London)

I report to the charity trustees on my examination of the accounts of Hot Line Meals Service (London) (the Trust) for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountant in England and Wales which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



S Steinhaus FCA
Institute of Chartered Accountant in England and Wales
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

27 April 2022

What they say...

Your meals are super beyond description. We are extremely grateful to all who have a share in making this project a success - Mrs Kohn

*Thank you
very much!*

350 Elderly Users

Appreciated

You saved my life
with those
delicious meals. Me
and my family really
enjoyed it.
- Mrs M.C

*60 Volunteer
drivers*

"It is a wonderful feeling,
knowing that my
grandmother will be
receiving a warm
nutritious meal from
hotline every evening
- F.B

*53,600 Meals
delivered*

So Grateful

No words...

The food
hotline meals
provided my
mother with
was amazing—
warm and
tasty, A great
menu
presented
beautifully.
- B Stern

*180
Dedicated
Volunteers*

Just writing to tell all of you at hotline
that my mother refuses to eat anyone
else's food besides for hotline meals.
We are extremely grateful to you for
literally keeping her alive with your
nutrition packed healthy meals. **THANK
YOU**
- Mr H Joseph

Thanks

1,900

*Disadvantaged
Children*

*86 trays of surplus
food collected*



Susan, aged 76 had been living alone for the past 45 years, since her husband passed away. She had always remained fiercely independent and had looked after herself. Unfortunately, at the age of 72, She suffered a severe infection in her foot and was hospitalised for 2 months. While in hospital she was diagnosed with type2 diabetes, and by the time she was discharged, she was disorientated, weak and suffered memory loss. This is where Hot Line Meals Services stepped in! We delivered daily fresh, hot and nutritious meals, thus contributing to the control of her diabetes and enabling her to stay home and recuperate which took 6 months; after that, she had recovered sufficiently to be able to cook again for herself, so that she became independent and safe in her own home once again.

Mrs M had been suffering from clinical depression for 2 years. As a result, she was unable to cook or shop for her family of 5 over this time. Her husband managed to keep the household going, doing the laundry and providing for the emotional needs of their children who were aged between 5 and 11 years. Hot Line Meals delivered daily nutritious meals for the family over this time, ensuring that the family could eat a wholesome healthy meal in the evenings. This played an important part in keeping the family together, healthy in mind and body.

These examples show Hot Line Meals Service at its best, supporting frail, sick, isolated and vulnerable people ,by providing fresh hot nutritious daily meals, for individuals and their families, enabling them to stay in their own homes, when often the prognosis otherwise would be for them to move in to full time care, thus losing their independence ,or deteriorating day by day. We have succeeded in accessing more funds this year, including new multi-year partnerships ,which have enabled us to reach more vulnerable users. The Hot Line Meals Service is regulated by Hackney Food Rating Association, and has this year achieved a rating of Level 4,aftermuch effort on our behalf. We are now working to bring this up the ultimate level 5.We improved our food handling methods and trained 112 volunteers in Level2 Food Handling, First Aid and Level3 Food Allergens. The trustees would like to record their very special thanks to all their faithful volunteers as well as to the generous donors. It is our donors and other generous charitable foundations and trusts who make it possible to continue providing this valuable service of over 52,500 meals annually to people who are struggling to put warm healthy food on the table. We look forward to many more years of providing the community with our vital service, with on going support from donors and volunteers.



Covid-19

OUR RESPONSE

We assisted people struggling with a range of challenges. People on low income, families who had fallen into a financial crisis due to the pandemic as well as people who couldn't cook a meal for themselves and their families as a result of limitations caused by temporary or long term illness. We delivered meals for people with special needs or impaired mobility, dysfunctional individuals or those with parents suffering mental health issues, or people who couldn't get out due to recovery from a debilitating illness, hospitalisation, surgery or after child-birth. The daily nutritious meals we delivered free of charge to those homes created a nurturing environment and relieved the tension between siblings, friends and family. This enabled all family members to stay connected through this turbulent period, until they recovered and regained their independence.

We worked with NHS hospitals to accommodate for people who were discharged from hospital after getting covid, but couldn't go home to their family, to come to the Corona Respite Home, set up by local community activists for respite and support.

We were able to encourage people to remain at home and reduce the spread of the virus by sending volunteers to undertake errands for those in isolation and by delivering parcels to recipients' doorsteps rather than arranging central pick-up locations.

We responded to the pandemic by levelling up our services and provided emotional support, financial support, moral support and food to individuals and their families.



HOT LINE MEALS SERVICE (LONDON)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		467,166	142,327	609,493	356,858
EXPENDITURE ON					
Raising funds		7,323	-	7,323	856
Charitable activities	2				
Provision of meals to the needy		492,912	142,450	635,362	290,050
Other		939	-	939	-
Total		501,174	142,450	643,624	290,906
NET INCOME/(EXPENDITURE)		(34,008)	(123)	(34,131)	65,952
RECONCILIATION OF FUNDS					
Total funds brought forward		108,162	11,778	119,940	53,988
TOTAL FUNDS CARRIED FORWARD		74,154	11,655	85,809	119,940

The notes form part of these financial statements

HOT LINE MEALS SERVICE (LONDON)

STATEMENT OF FINANCIAL POSITION

30 JUNE 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	5	27,835	31,963
CURRENT ASSETS			
Debtors	6	47,839	14,247
Cash at bank and in hand		39,431	97,007
		<u>87,270</u>	<u>111,254</u>
CREDITORS			
Amounts falling due within one year	7	(32,162)	(23,425)
		<u>55,108</u>	<u>87,829</u>
NET CURRENT ASSETS			
		<u>82,943</u>	<u>119,792</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>82,943</u>	<u>119,792</u>
CREDITORS			
Amounts falling due after more than one year	8	2,866	148
		<u>85,809</u>	<u>119,940</u>
NET ASSETS			
		<u>85,809</u>	<u>119,940</u>
FUNDS	10		
Unrestricted funds		74,154	108,162
Restricted funds		11,655	11,778
		<u>85,809</u>	<u>119,940</u>
TOTAL FUNDS			
		<u>85,809</u>	<u>119,940</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2022 and were signed on its behalf by:



Mrs R Just - Trustee



Mrs M Rothbart - Trustee

The notes form part of these financial statements

HOT LINE MEALS SERVICE (LONDON)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(55,428)	57,741
Interest paid		<u>(1,317)</u>	<u>(816)</u>
Net cash (used in)/provided by operating activities		<u>(56,745)</u>	<u>56,925</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(831)</u>	<u>(5,727)</u>
Net cash used in investing activities		<u>(831)</u>	<u>(5,727)</u>
Change in cash and cash equivalents in the reporting period		<u>(57,576)</u>	<u>51,198</u>
Cash and cash equivalents at the beginning of the reporting period		<u>97,007</u>	<u>45,809</u>
Cash and cash equivalents at the end of the reporting period		<u><u>39,431</u></u>	<u><u>97,007</u></u>

The notes form part of these financial statements

HOT LINE MEALS SERVICE (LONDON)

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(34,131)	65,952
Adjustments for:		
Depreciation charges	4,958	5,641
Interest paid	1,317	816
Adjustment	1	-
Increase in debtors	(33,592)	(1,747)
Increase/(decrease) in creditors	6,019	(12,921)
Net cash (used in)/provided by operations	<u>(55,428)</u>	<u>57,741</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.20 £	Cash flow £	At 30.6.21 £
Net cash			
Cash at bank and in hand	<u>97,007</u>	<u>(57,576)</u>	<u>39,431</u>
	<u>97,007</u>	<u>(57,576)</u>	<u>39,431</u>
Total	<u>97,007</u>	<u>(57,576)</u>	<u>39,431</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Going concern

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

HOT LINE MEALS SERVICE (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2021

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 3) £	Totals £
Provision of meals to the needy	615,232	20,130	635,362

3. SUPPORT COSTS

	Management £	Finance £	Human resources £
Other resources expended	939	-	-
Provision of meals to the needy	-	1,317	1,385
	939	1,317	1,385
	Other £	Governance costs £	Totals £
Other resources expended	-	-	939
Provision of meals to the needy	10,779	6,649	20,130
	10,779	6,649	21,069

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 July 2020	75,210
Additions	831
At 30 June 2021	76,041
DEPRECIATION	
At 1 July 2020	43,247
Charge for year	4,959
At 30 June 2021	48,206
NET BOOK VALUE	
At 30 June 2021	27,835
At 30 June 2020	31,963

HOT LINE MEALS SERVICE (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	28,864	14,247
Prepayments	18,975	-
	<u>47,839</u>	<u>14,247</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	24,287	17,932
Taxation and social security	3,701	1,344
Other creditors	4,174	4,149
	<u>32,162</u>	<u>23,425</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Taxation and social security	<u>(2,866)</u>	<u>(148)</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	26,997	838	27,835	31,963
Current assets	76,452	10,818	87,270	111,254
Current liabilities	(32,161)	(1)	(32,162)	(23,425)
Long term liabilities	2,866	-	2,866	148
	<u>74,154</u>	<u>11,655</u>	<u>85,809</u>	<u>119,940</u>

10. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	108,162	(34,008)	74,154
Restricted funds			
Restricted fund brought forward	11,778	(123)	11,655
TOTAL FUNDS	<u>119,940</u>	<u>(34,131)</u>	<u>85,809</u>

HOT LINE MEALS SERVICE (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2021

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	467,166	(501,174)	(34,008)
Restricted funds			
Restricted fund brought forward	(1)	(122)	(123)
Restricted fund	142,328	(142,328)	-
	<u>142,327</u>	<u>(142,450)</u>	<u>(123)</u>
TOTAL FUNDS	<u>609,493</u>	<u>(643,624)</u>	<u>(34,131)</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	42,210	65,952	108,162
Restricted funds			
Restricted fund brought forward	11,778	-	11,778
	<u>53,988</u>	<u>65,952</u>	<u>119,940</u>
TOTAL FUNDS	<u>53,988</u>	<u>65,952</u>	<u>119,940</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	292,130	(226,178)	65,952
Restricted funds			
DEFRA	49,728	(49,728)	-
Merchant Taylors Consolidated Charities	15,000	(15,000)	-
	<u>64,728</u>	<u>(64,728)</u>	<u>-</u>
TOTAL FUNDS	<u>356,858</u>	<u>(290,906)</u>	<u>65,952</u>

HOT LINE MEALS SERVICE (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.