

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
THE CHICKEN SOUP SHELTER**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

THE CHICKEN SOUP SHELTER

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THE CHICKEN SOUP SHELTER
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the charity was formed are the relief of poverty, sickness and infirmity amongst the members of the Jewish faith, and such other purposes as are charitable according to English Law.

In order to achieve the charitable objective, the charity is operating a soup kitchen to provide hot meals for those in the unfortunate position of being unable to provide for themselves.

Our mission:

Our mission is based on our understanding of the centrality of decent food to human existence. At the most fundamental level, nutritious satisfying food is essential for good physical and mental health. Access to food of a reasonable standard is therefore a basic human right. However, the importance of food goes beyond this: eating keeps us alive, but eating with friends and family makes life worth living. We therefore use food as a way of helping lonely and vulnerable people integrate into the community to the maximum possible extent, and to help fragile families become more functional and happy.

We aim to ensure that:

- No-one should ever go hungry
- No-one should have to resort to low-quality junk food for lack of an alternative
- No family should find access to food an obstacle to maintaining a happy family life
- No-one should be forced to eat alone on a regular basis

THE CHICKEN SOUP SHELTER
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Significant activities

The Chicken Soup Shelter is dedicated to helping vulnerable people lead healthy, meaningful, and dignified lives. We continue to expand our range of services in Hackney and Haringey supporting families and individuals struggling with poverty, hunger, and loneliness.

The charity currently operates four projects to achieve its mission.

1. The Soup Kitchen

The Chicken Soup Shelter was founded to ensure that no Jew in London has to go hungry or choose between keeping kosher and eating a decent meal. We provide hot, nutritious meals, 6 days a week throughout the year to anyone who walks through our doors with no questions asked.

The beneficiaries of the soup kitchen are diverse, but most fall into one of these three categories:

- People with physical or mental health problems that prevent them from being able to prepare their own food
- People undergoing family breakdown or another form of life crisis
- Homeless people and people in inadequate or temporary housing without access to a kitchen

In addition, The Chicken Soup Shelter has become the first port of call for visitors to the community who lack a place to eat.

Relief from loneliness

A central feature of our soup kitchen is the benefit of community and belongingness that it gives to those who attend. For most vulnerable people in the 21st century, poverty is not so much about lack of access to money, as an absence of 'social capital', access to the social networks that all of us rely on every day to get on and get ahead.

In addition to the meal, those who attend our soup kitchen get the benefit of conversation, companionship, and camaraderie that they desperately need to improve their social situation. Our volunteers do much more than serve soup, they provide a listening ear, guidance, and assistance with the little things in life vulnerable people otherwise have to handle on their own.

A nutritious meal

In a country like Great Britain, poor people are more likely to be obese than those better off. Vulnerable people generally have limited access to high quality food which costs more and takes longer to prepare. Many studies confirm that excessive consumption of cheap and easily available junk food leads to depression, locking people in the cycle of poverty. Unhealthy diets are one of the main causes of chronic illness that makes it hard for people to hold down a job or lead a functional life.

That's why we at The Chicken Soup Shelter are careful to serve up a balanced meal including protein, vegetables, and fruit each and every day.

Our soup kitchen now serves meals twice a day, providing dozens of vulnerable people with the hearty breakfast they need to kickstart their day, and a nutritious evening meal before they go to bed.

2. Meals on the wheels

Our soup kitchen serves hot meals to needy people six days a week, all year round. However, there are some people who cannot always make it to our location or for whom the soup kitchen is not an appropriate environment. For this reason, we deliver the same meals that we prepare every day in the soup kitchen to a wide range of people from across the Jewish community, including:

- Families who lack the time or resources to prepare their own meals, but still wish to eat together as family.
- Elderly people with mobility issues or health problems that prevent them from getting out in the evenings.
- Anyone who, for whatever reason, does not want to come to the soup kitchen, but nevertheless needs a hot, nutritious meal.

3. Family crisis support

One of our most important projects at The Chicken Soup Shelter is supporting families who are experiencing a crisis, and need extra help to ensure that their family life does not unravel. We help dozens of widows and orphans, as well as families where a parent is suffering a mental health crisis or has become suddenly unemployed.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

The subsidies that we provide to these families give them the ability to maintain a dignified family life during these upheavals. When families in crisis have the security of knowing that the costs of food and decent accommodation are covered, they have the space to take the action they need to improve their situation. Intervention at crisis points is often instrumental in helping families stay together, avoiding untold pitfalls in future years.

In addition to the practical support that this programme provides to widows, orphans, and families in crisis, they are also consoled by the knowledge that they are not alone. Experiencing support from others helps these suffering people to look forward to the future with hope.

4. The Chagim Project

The Chagim project is an initiative designed to help low-income Jewish families who can make ends meet during the year, but struggle with the extra burdens imposed by the festivals and high holy days. For these families, the Chagim are often less a source of joy than a source of worry, forced to choose between going into debt or telling their children that they will not be able to celebrate Yom Tov in the normal way.

Our programme operates twice a year: before Pesah, and before the Yamim Noraim and Sukkot. In the run-up to the festivals, we negotiate special accounts with local providers of meat, fish and other festival essentials, to ensure that every Jewish family can celebrate yom tov in a dignified and appropriate fashion. This assistance helps needy families meet the prohibitive cost of kosher food and get through the Yom Tov season without falling into a spiral of debt. We also provide funds for these families to buy clothing and shoes for their children so they can celebrate with dignity.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charitable company for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity. During the year, the charity made donation totalling £66,938 (£122,904 - 2020) to various charities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity raised substantial funds, and has applied all of the funds towards activities, and some small charitable grants in furtherance of its objectives.

The charity's received donations totalling £896,940 (£666,651 - 2020) and spent all the funds in its charitable activities.

FINANCIAL REVIEW

Principal funding sources

The charity is mainly funded many charitable organisations and individuals including those associated with the trustees.

Reserves policy

The reserves policy is to ensure there is a sufficient stream of income to meet the ongoing needs of the charity.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason, the charity continues to adopt the going concern basis of accounting in preparing the annual financial statement.

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

THE CHICKEN SOUP SHELTER
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Related parties

Related party transaction and balances are disclosed in notes to the financial statement wherever necessary.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119905

Principal address

87 Vartry Road
London
N15 6QD

Trustees

J Margulies
P Benedikt
A Barchorin

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 2 December 2021 and signed on its behalf by:

A Barchorin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHICKEN SOUP SHELTER

Independent examiner's report to the trustees of The Chicken Soup Shelter

I report to the charity trustees on my examination of the accounts of The Chicken Soup Shelter (the Trust) for the year ended 31 March 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 A.C.A 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.

Malcolm Venitt
A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

2 December 2021

THE CHICKEN SOUP SHELTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	896,940	666,651
EXPENDITURE ON			
Raising funds	3	28,590	512
Charitable activities	4		
Soup Shelter running cost			
		782,984	565,661
Charitable donation		66,938	122,904
Other		2,400	10,172
Total		880,912	699,249
NET INCOME/(EXPENDITURE)		16,028	(32,598)
RECONCILIATION OF FUNDS			
Total funds brought forward		131,167	163,765
TOTAL FUNDS CARRIED FORWARD		147,195	131,167

The notes form part of these financial statements

THE CHICKEN SOUP SHELTER
STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	10	1,638	2,048
CURRENT ASSETS			
Debtors	11	6,825	6,825
Cash at bank		468,371	162,225
		<u>475,196</u>	<u>169,050</u>
CREDITORS			
Amounts falling due within one year	12	(329,639)	(39,931)
NET CURRENT ASSETS		<u>145,557</u>	<u>129,119</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		147,195	131,167
NET ASSETS		<u>147,195</u>	<u>131,167</u>
FUNDS	13		
Unrestricted funds		147,195	131,167
TOTAL FUNDS		<u>147,195</u>	<u>131,167</u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 2 December 2021 and were signed on its behalf by:

P Benedikt - Trustee

The notes form part of these financial statements

THE CHICKEN SOUP SHELTER

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	306,146	(1,136)
Net cash provided by/(used in) operating activities		<u>306,146</u>	<u>(1,136)</u>
 Change in cash and cash equivalents in the reporting period		 306,146	 (1,136)
Cash and cash equivalents at the beginning of the reporting period		<u>162,225</u>	<u>163,361</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>468,371</u></u>	 <u><u>162,225</u></u>

The notes form part of these financial statements

THE CHICKEN SOUP SHELTER

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

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

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	16,028	(32,598)
Adjustments for:		
Depreciation charges	410	512
Decrease in debtors	-	29,000
Increase in creditors	289,708	1,950
Net cash provided by/(used in) operations	<u>306,146</u>	<u>(1,136)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>162,225</u>	<u>306,146</u>	<u>468,371</u>
	<u>162,225</u>	<u>306,146</u>	<u>468,371</u>
Total	<u>162,225</u>	<u>306,146</u>	<u>468,371</u>

The notes form part of these financial statements

THE CHICKEN SOUP SHELTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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.

Governance costs

Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirement.

Tangible fixed assets

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

Motor vehicles - 20% on reducing balance

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.

THE CHICKEN SOUP SHELTER

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	699,014	620,036
Gift aid	35,751	36,865
Grants	162,175	9,750
	<u>896,940</u>	<u>666,651</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Lottery Grant	-	9,750
COVID Grants	162,175	-
	<u>162,175</u>	<u>9,750</u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Depreciation	410	512
Support costs	28,180	-
	<u>28,590</u>	<u>512</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Soup Shelter running cost	781,664	-	1,320	782,984
Charitable donation	-	66,938	-	66,938
	<u>781,664</u>	<u>66,938</u>	<u>1,320</u>	<u>849,922</u>

THE CHICKEN SOUP SHELTER

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

5. GRANTS PAYABLE

	31.3.21	31.3.20
	£	£
Charitable donation	66,938	122,904
	<u>66,938</u>	<u>122,904</u>

6. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Raising donations and legacies	-	28,180	28,180
Other resources expended	-	2,400	2,400
Soup Shelter running cost			
	1,320	-	1,320
	<u>1,320</u>	<u>30,580</u>	<u>31,900</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	44,147	67,294
	<u>44,147</u>	<u>67,294</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Kitchen	6	6
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

THE CHICKEN SOUP SHELTER

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	666,651
EXPENDITURE ON	
Raising funds	512
Charitable activities	
Soup Shelter running cost	
Charitable donation	565,661
Other	122,904
Total	10,172
	699,249
NET INCOME/(EXPENDITURE)	(32,598)
RECONCILIATION OF FUNDS	
Total funds brought forward	163,765
TOTAL FUNDS CARRIED FORWARD	131,167

10. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 April 2020 and 31 March 2021	4,000
DEPRECIATION	
At 1 April 2020	1,952
Charge for year	410
At 31 March 2021	2,362
NET BOOK VALUE	
At 31 March 2021	1,638
At 31 March 2020	2,048

THE CHICKEN SOUP SHELTER

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
	£	£
Prepayments	<u>6,825</u>	<u>6,825</u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
	£	£
Social security and other taxes	5,202	5,202
Other creditors	314,366	27,058
Accrued expenses	<u>10,071</u>	<u>7,671</u>
	<u>329,639</u>	<u>39,931</u>

Creditors in the sum of £ 287,308 represent funds held in respect of other projects to be carried out by another charity which is in the process of being setup.

13. MOVEMENT IN FUNDS		Net movement in funds	At 31.3.21
	At 1.4.20	£	£
Unrestricted funds			
General fund	131,167	16,028	147,195
TOTAL FUNDS	<u>131,167</u>	<u>16,028</u>	<u>147,195</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	896,940	(880,912)	16,028
TOTAL FUNDS	<u>896,940</u>	<u>(880,912)</u>	<u>16,028</u>

Comparatives for movement in funds

	Net movement in funds	At 31.3.20
	At 1.4.19	£
Unrestricted funds		
General fund	163,765	(32,598)
TOTAL FUNDS	<u>163,765</u>	<u>(32,598)</u>

THE CHICKEN SOUP SHELTER

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	666,651	(699,249)	(32,598)
TOTAL FUNDS	<u>666,651</u>	<u>(699,249)</u>	<u>(32,598)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	163,765	(16,570)	147,195
TOTAL FUNDS	<u>163,765</u>	<u>(16,570)</u>	<u>147,195</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,563,591	(1,580,161)	(16,570)
TOTAL FUNDS	<u>1,563,591</u>	<u>(1,580,161)</u>	<u>(16,570)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.