

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
28 FEBRUARY 2021
FOR
BOREHAMWOOD KOSHER FOOD GROUP LIMITED

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

BOREHAMWOOD KOSHER FOOD GROUP LIMITED

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FOR THE YEAR ENDED 28 FEBRUARY 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 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).

The charity is also known as BKFG.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to alleviate poverty in the Borehamwood area, through the provision of free kosher food parcels to local, primarily Jewish, families who could not otherwise afford them and are referred by local agencies, professionals and charities.

Significant activities

During the year the charity made food parcels available to individuals and families in poverty totalling £20,058 (2020: £13,934).

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grantmaking policy.

Volunteers

During the year there were two volunteers who purchased the food parcels and nine more volunteers who delivered the food parcels to needy families.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are donations from individuals.

Reserves policy

The charity aims to maintain reserves in order that it is in a position to continue its activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of needy families or individuals in times of need.

Covid-19

The Trustees have considered the potential impact of the Covid-19 pandemic, which has been spreading since early 2020, on the charity's activities. Like many other charities, the outbreak has caused and is going to cause some disruption to the charity. The Trustees have taken appropriate action to mitigate the effects of Covid-19 on the activities and finances of the charity.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The charity must have a minimum of 2 directors. The directors meet regularly to manage the business of the charity.

Induction and training of new trustees

Membership is open to individuals or organisations who apply to the charity in the form required by the trustees and are approved by the trustees. The trustees may refuse an application for membership if they consider it to be in the best interests of the charity to refuse the application.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
10598969 (England and Wales)

Registered Charity number
1175446

Registered office
51 Oakwood Avenue
Borehamwood
Hertfordshire
WD6 1SS

Trustees
Mrs J Radomsky
Mr A Radomsky
Mr D Schogger

Independent Examiner
Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 13 September 2021 and signed on its behalf by:

Mr A Radomsky - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOREHAMWOOD KOSHER FOOD GROUP LIMITED (REGISTERED NUMBER: 10598969)

Independent examiner's report to the trustees of Borehamwood Kosher Food Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

14 September 2021

BOREHAMWOOD KOSHER FOOD GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		30,110	16,310
EXPENDITURE ON			
Charitable activities			
Charitable activities		218	-
Food parcels		20,058	13,934
Total		20,276	13,934
NET INCOME		9,834	2,376
RECONCILIATION OF FUNDS			
Total funds brought forward		3,646	1,270
TOTAL FUNDS CARRIED FORWARD		13,480	3,646

The notes form part of these financial statements

BALANCE SHEET
28 FEBRUARY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		13,480	3,646
NET CURRENT ASSETS		<u>13,480</u>	<u>3,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,480	3,646
NET ASSETS		<u>13,480</u>	<u>3,646</u>
FUNDS			
Unrestricted funds		<u>13,480</u>	<u>3,646</u>
TOTAL FUNDS		<u>13,480</u>	<u>3,646</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2021 and were signed on its behalf by:

Mr A Radomsky - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Taxation

The charity is exempt from corporation 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.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Liability of each member in the event of winding-up is limited to £1.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.