

REGISTERED COMPANY NUMBER: 10598969 (England and Wales)
REGISTERED CHARITY NUMBER: 1175446

Report of the Trustees and
Unaudited Financial Statements
FOR THE YEAR ENDED
28 February 2025
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

**Contents of the Financial Statements
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 7

**Report of the Trustees
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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 2025. 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 distributed food parcels to individuals and families experiencing poverty, with the total value of support amounting to £33,775 (2024: £30,587). This reflects both the continuing need in the community and the generosity of donors whose contributions enabled us to provide practical assistance.

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, two dedicated volunteers took responsibility for sourcing and purchasing the food parcels, while a further nine volunteers regularly delivered them directly to families in need. The commitment of these volunteers was essential to the smooth running of the charity's activities, ensuring that support reached households efficiently and with compassion.

FINANCIAL REVIEW

Financial position

The charity recorded a deficit of £5,906 for the year (2024: £2,755 surplus), leaving funds of £745 at year end (2024: £6,651). While this represents a relatively low reserves position compared to the level of charitable activities undertaken, the trustees remain confident in the continued generosity of donors and the support of the wider community. Additional donations have already been received post year end, and the trustees therefore believe the charity is well placed to continue its important work and to operate as a going concern for the foreseeable future.

Principal funding sources

The principal funding sources are donations from individuals, which provide the core income enabling the charity to deliver its activities. The trustees are deeply grateful for this generous support and wish to thank all donors for their continued commitment to the charity's work.

Reserves policy

The charity aims to maintain a prudent level of reserves to ensure that it can continue its activities at a consistent level without disruption. These reserves also provide a safeguard against unforeseen circumstances, enabling the charity to respond to unexpected increases in demand or to support families and individuals facing urgent need. This approach allows the trustees to plan responsibly for the future while ensuring the charity remains resilient and able to fulfil its objectives.

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.

**Report of the Trustees
FOR THE YEAR ENDED 28 FEBRUARY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is required to have a minimum of two directors, and the board meets regularly to oversee and manage the charity's activities, ensuring that its objectives are effectively delivered.

Induction and training of new trustees

New trustees are given an introduction to the charity's objectives, activities and governance arrangements, and are supported by the existing board to ensure they are well equipped to carry out their responsibilities.

Risk management

The trustees have reviewed the major risks facing the charity and are satisfied that appropriate systems and procedures are in place to manage and mitigate these risks effectively.

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 3 September 2025 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 2025.

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

3 September 2025

BOREHAMWOOD KOSHER FOOD GROUP LIMITED**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	<u>27,869</u>	<u>33,451</u>
EXPENDITURE ON		
Charitable activities		
Charitable activities	-	109
Food parcels	<u>33,775</u>	<u>30,587</u>
Total	<u>33,775</u>	<u>30,696</u>
NET INCOME/(EXPENDITURE)	(5,906)	2,755
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>6,651</u>	<u>3,896</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>745</u></u>	<u><u>6,651</u></u>

The notes form part of these financial statements

BOREHAMWOOD KOSHER FOOD GROUP LIMITED (REGISTERED NUMBER: 10598969)**Balance Sheet
28 FEBRUARY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		745	6,651
		<u>745</u>	<u>6,651</u>
NET CURRENT ASSETS			
		<u>745</u>	<u>6,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		745	6,651
		<u>745</u>	<u>6,651</u>
NET ASSETS		<u>745</u>	<u>6,651</u>
FUNDS			
Unrestricted funds		<u>745</u>	<u>6,651</u>
TOTAL FUNDS		<u>745</u>	<u>6,651</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 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 3 September 2025 and were signed on its behalf by:

Mr A Radomsky - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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 2025 nor for the year ended 29 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

BOREHAMWOOD KOSHER FOOD GROUP LIMITED

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

3. RELATED PARTY DISCLOSURES

During the year the charity received donations from trustees or companies connected to trustees totalling £15,000 (2024: £23,000). These donations were made without conditions attached.