

Charity registration number 1187505

**HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

**HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

M Sonnenberg
J Scharfer

Charity number

1187505

Auditor

Harold Everett Wreford LLP
Chartered accountants & statutory auditor
2nd Floor
38 Warren Street
London
W1T 6AE

HOSPITAL KOSHER MEALS SERVICE (A CHARITABLE INCORPORATED ORGANISATION) CONTENTS

	Page
Trustees' report	1 - 2
Independent auditor's report	3 - 5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

HOSPITAL KOSHER MEALS SERVICE

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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)" (October 2019).

Objectives and activities

The objectives of the CIO are to provide facilities for the advancement of the orthodox Jewish faith by the provision of Kosher Food, facilities, care and amenities to Jewish patients in hospitals or other sick, poor or convalescing people. The objective is achieved by delivering kosher food to hospitals and other institutions throughout Greater London. The Trustees' strategy is to raise funds from the Jewish community to supplement the amounts received from hospitals in payment for meals. The Trustees measure their success in fulfilling the Charity's objectives by monitoring patients' satisfaction with the food supplied and hospitals' satisfaction with the service provided.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The trustees have paid due regard to the public benefit guidance issued by the Charity Commission in deciding the allocation of funds.

Achievements and performance

The CIO provides Kosher meals to sick and needy Jewish persons, mainly those hospitalised.

Financial review

The CIO operates from a sound financial base. At the year end, free reserves held by the Charity amounted to £35,441.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level to meet annual provision of meals and services for the foreseeable future. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal funding sources

Donations together with the sale of meals to hospitals and other institutions provided the funds needed to carry out the Service's charitable activities.

Risk review

The Trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to lessen these risks.

The specific risks identified are:

- a downturn in the UK economy which would make it harder to raise funds.
- contamination of food supplied to the hospitals
- breakdown of the Charity's freezer equipment
- financial failure of one of the Charity's two food suppliers.

HOSPITAL KOSHER MEALS SERVICE (A CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management

The charity is a charitable incorporated organisation and was established under a 'Foundation' model constitution. The Trustees determine the general policy of the charity and are responsible for its day to day running. They meet regularly and when they deem it advisable, they add to their body. New Trustees are recruited from personal contacts of the existing Trustees. Induction and training is carried out by the existing Trustees utilising their knowledge and experience.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Sonnenberg

Michael Freedman

(Resigned 10 June 2023)

J Scharfer

None of the trustees has any beneficial interest in the charity.

Investment powers

The constitution authorises the trustees to make and hold investments using the general funds of the charity.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



M Sonnenberg

Trustee

Date: 05.01.2024

HOSPITAL KOSHER MEALS SERVICE (A CHARITABLE INCORPORATED ORGANISATION) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HOSPITAL KOSHER MEALS SERVICE

Opinion

We have audited the financial statements of Hospital Kosher Meals Service (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

HOSPITAL KOSHER MEALS SERVICE (A CHARITABLE INCORPORATED ORGANISATION) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HOSPITAL KOSHER MEALS SERVICE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Review of the financial statement disclosures to underlying supporting documentation;
- Enquiries of management so far as they related to the financial statements, and seeking representations from those charged with governance;
- Testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud;
- Review of legal and professional expenses and trustee meeting minutes;
- We performed analytical procedures to identify any unusual or unexpected relationships.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF HOSPITAL KOSHER MEALS SERVICE**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harold Everett Wreford LLP

Harold Everett Wreford LLP

08/01/2023

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Chartered Accountants

Statutory Auditor

Chartered accountants & statutory auditor
2nd Floor
38 Warren Street
London
W1T 6AE

Harold Everett Wreford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	77,530	27,946
Charitable activities	4	1,013,037	734,217
Investments	5	524	1,026
Other income	6	(719)	-
Total income		1,090,372	763,189
<u>Expenditure on:</u>			
Charitable activities	7	1,254,721	793,663
Net expenditure for the year/ Net movement in funds		(164,349)	(30,474)
Fund balances at 1 July 2022		307,388	337,862
Fund balances at 30 June 2023		143,039	307,388

The statement of financial activities includes all gains and losses recognised in the year.

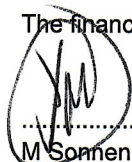
All income and expenditure derive from continuing activities.

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		107,597		59,940
Investments	13		1		1
			<u>107,598</u>		<u>59,941</u>
Current assets					
Stocks	14	137,024		98,932	
Debtors	15	197,390		93,525	
Cash at bank and in hand		70,909		145,824	
		<u>405,323</u>		<u>338,281</u>	
Creditors: amounts falling due within one year	16	(369,882)		(90,834)	
Net current assets			<u>35,441</u>		<u>247,447</u>
Total assets less current liabilities			<u>143,039</u>		<u>307,388</u>
Income funds					
Unrestricted funds			<u>143,039</u>		<u>307,388</u>
			<u>143,039</u>		<u>307,388</u>

The financial statements were approved by the Trustees on 05.01.2024



M Sonnenberg
Trustee

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(12,509)		(75,104)
Investing activities					
Purchase of tangible fixed assets		(62,930)		-	
Investment income received		524		1,026	
Net cash (used in)/generated from investing activities			(62,406)		1,026
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(74,915)		(74,078)
Cash and cash equivalents at beginning of year			145,824		219,902
Cash and cash equivalents at end of year			70,909		145,824

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

Hospital Kosher Meals Service is a charity incorporated in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Property	2% straight line
Refridgeration plant	15% reducing balance
Equipment	25% reducing balance and 33 1/3% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	77,530	27,946
	<u>77,530</u>	<u>27,946</u>

4 Charitable activities

	2023	2022
	£	£
Contributions from hospitals	1,013,037	734,217
	<u>1,013,037</u>	<u>734,217</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	524	1,026
	<u>524</u>	<u>1,026</u>

6 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	(719)	-
	<u>(719)</u>	<u>-</u>

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

7 Charitable activities

	2023	2022
	£	£
Staff costs	41,923	36,312
Rent & rates	2,485	12,599
Computer costs	1,132	1,123
Insurance	4,761	8,095
Motor & travel expenses	11,255	7,542
Other office costs	27,003	19,288
Opening stock	98,932	55,440
Purchases	1,087,509	645,630
Closing stock	(137,024)	(98,932)
Legal costs	2,730	3,714
	<u>1,140,706</u>	<u>690,811</u>
Share of support costs (see note 8)	114,015	102,852
	<u><u>1,254,721</u></u>	<u><u>793,663</u></u>

8 Support costs

	2023	2022
	£	£
Staff costs	91,568	88,333
Depreciation	14,554	6,316
Legal and professional	2,354	2,254
Telephone	2,605	2,454
Other office costs	2,780	2,834
Bank charges & interest	154	661
	<u>114,015</u>	<u>102,852</u>
Analysed between		
Charitable activities	<u><u>114,015</u></u>	<u><u>102,852</u></u>

Legal and professional includes Governance costs of £750 payable to the auditors for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	4	4
Employment costs	2023	2022
	£	£
Wages and salaries	122,989	113,497
Social security costs	6,819	7,268
Other pension costs	3,683	3,880
	133,491	124,645

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold Property	Refridgeration plant	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 July 2022	49,300	995	1,442	22,454	74,191
Additions	-	62,472	458	-	62,930
Disposals	-	(995)	-	-	(995)
At 30 June 2023	49,300	62,472	1,900	22,454	136,126
Depreciation and impairment					
At 1 July 2022	3,400	276	751	9,823	14,250
Depreciation charged in the year	1,700	9,371	326	3,158	14,555
Eliminated in respect of disposals	-	(276)	-	-	(276)
At 30 June 2023	5,100	9,371	1,077	12,981	28,529
Carrying amount					
At 30 June 2023	44,200	53,101	823	9,473	107,597
At 30 June 2022	45,900	719	690	12,631	59,940

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

13 Fixed asset investments

	Cash in portfolio
Cost or valuation	
At 1 July 2022 & 30 June 2023	1
Carrying amount	
At 30 June 2023	1

14 Stocks

	2023 £	2022 £
Meals	137,024	98,932

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	188,966	86,063
Other debtors	3,424	6,408
Prepayments and accrued income	5,000	1,054
	197,390	93,525

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(215)	4,486
Trade creditors	315,926	84,775
Other creditors	52,813	338
Accruals and deferred income	1,358	1,235
	369,882	90,834

17 Retirement benefit schemes (Defined Contribution Scheme)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution scheme was £3,683 (2022: £3,880).

HOSPITAL KOSHER MEALS SERVICE
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

18 Related party transactions

During the year, each trustee has provided a loan in the sum of £25,000 to the charity. These loans are interest-free and repayable on demand.

19 Cash generated from operations

	2023	2022
	£	£
Deficit for the year	(164,349)	(30,474)
Adjustments for:		
Investment income recognised in statement of financial activities	(524)	(1,026)
Loss on disposal of tangible fixed assets	719	-
Depreciation and impairment of tangible fixed assets	14,554	6,316
Movements in working capital:		
(Increase) in stocks	(38,092)	(43,492)
(Increase) in debtors	(103,865)	(32,272)
Increase in creditors	279,048	25,844
Cash absorbed by operations	(12,509)	(75,104)

20 Analysis of changes in net funds

The charity had no debt during the year.