

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021
FOR
BEDSIDE KOSHER**

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

BEDSIDE KOSHER

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REPORT OF THE TRUSTEES FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

The trustees present their report with the financial statements of the charity for the period 14 September 2020 to 31 October 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).

Bedside Kosher was set up to provide fresh Kosher meals, including Breakfast, Shabbos & Yom Tov meals, snacks, and child-friendly options for Jewish patients in hospital.

The NHS currently provides just two kosher meals a day from a limited menu, defrosted from a stock of frozen, long-life ready meals. We are unique in offering fresh and are working hard to improve the choices available for Jewish patients.

There is a clear and urgent need to improve the quality of kosher hospital food for Jewish patients and visitors, to make it healthier and more sustainable. We understand how a fresh, nutritious and familiar meal can improve a patient's mental well being and recovery chances and we will continue to advocate strongly on behalf of the Jewish community on the importance of keeping kosher laws whilst in hospital.

We work with the NHS to reimagine their cultural menu as part of a larger overhaul of the NHS approach to nutrition. There is work to be done, but we are leading the way in genuine change. Through our programme of work, we aim to challenge assumptions and create opportunities for policymakers and leaders of the health care system to think differently.

Our Values:

1. Responsiveness - We are open to new ideas, embrace change, and respond to the needs of the Jewish community, striving to include disadvantaged individuals. And, in particular, we view all beneficiaries as individuals with different needs and expectations and ensure that we maintain the "personal touch" in all our work.
2. Accountability - We take personal responsibility for using our service efficiently, achieving measurable results, and being accountable to supporters, partners and, most of all, beneficiaries.
3. Ambition - We are demanding of ourselves and our colleagues, set high goals and are committed to improving the quality of everything we do for our beneficiaries.
4. Collaboration - We respect and value each other, and work with communal partners to make a positive impact within the UK Jewish community.
5. Integrity - We aspire to live the highest standards of personal honesty and behaviour; we never compromise our reputation and always act in the best interests of our beneficiaries.
6. Sustainability - We are mindful of the environmental and ecological impact of our work and, in particular, the food we cook with and its impact on people.

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REPORT OF THE TRUSTEES FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our strategic goals:

Four strategic goals will determine our programmes of work over the next three years. Our commitment to embedding impact practice in our work will provide a framework by which we can judge our success in their delivery. Each goal is supported by a series of outcomes which specifies the changes we want to see, our priorities for the next three years and how we will achieve them. Our strategy is underpinned by our Vision Mission and Values which drives all that we do.

How our strategy was developed:

Over the last year, we have asked the Jewish community to tell us about the challenges they face with regards to receiving Kosher meals during their stay in hospital. We have extensively assessed the current offering, which currently only consists of one Charity offering Frozen food service. We have compiled case studies of patients who were also given incorrect food, due to lack of staff awareness on the laws of Kashrut. We are working closely with NHS Trusts and community leaders to improve the overall offering of food options that are suitable for consumption under Jewish law.

There is a clear and urgent need to improve the quality of hospital Kosher food for Jewish patients and visitors, to make it healthier and more sustainable.

Unappealing food leads to higher levels of malnutrition and waste. Better hospital food leads to shorter hospital stays and healthier, happier patients and staff.

Incorrect food being offered to Jewish patients can be incredibly damaging to their mental health and can spiritually scar them for the rest of their life.

All of this information has helped steer the work of our staff produce this plan for our future.

Our Goals:

In order to work towards our Vision, Mission & Values, the following strategic goals will underpin everything we do until 2023.

Goal 1: To provide free fresh kosher meals, snacks and religious meals to Jewish patients, and their visitors, during their stay in hospital.

Goal 2: To provide Kashrut training to public health staff, including senior directorate, in line with Jewish law.

Goal 3: To campaign for a better Kosher food offered through the NHS, and challenge hospitals to update their current frozen food offering to a variety of fresh, nutritious meals.

Goal 4: To offer volunteering opportunities to the Jewish community and actively involve them in delivering our service, where hospitals do not provide our meals, but where there is still a need for our service.

Goal 1:

To provide free fresh kosher meals, snacks and religious meals to Jewish patients, and their visitors, during their stay in hospital.

We will achieve this by:

1. Having a fully operational hub to accept daily orders, prepare meals, update patients, take amendment requests, package food, label appropriately and answer queries every day (except during Shabbat and religious holidays)
2. Implementing systems in order to document requests, feedback, donations, and complaints
3. Recruiting volunteers to cook Kosher meals based on our menu and deliver our service to hospitals in response to requests.
4. Developing a varied Kosher menu and work with hospital dieticians on suitable options for Jewish patients, including special foods for those who require meals in line with the IDDSI framework.
5. Opening up a hub in more locations to make our service more efficient by delivering meals quicker to different parts of the Southeast.
6. Expand our service to other areas of high Jewish populations (i.e Manchester, Leeds, Gateshead)
7. Operate a 24/7 telephone line for new requests.
8. Creating a fundraising strategy in order to continue our service.

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REPORT OF THE TRUSTEES FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

9. Implementing policies and procedures to ensure we are complying with all necessary regulations.

We will measure our success by:

1. Sending out feedback forms with each meal, and monitoring our performance, as well as responding to feedback received.
2. Tracking the number of meals that are sent out each day.
3. Speaking with health care officials within the hospitals that we serve on feedback relating to our service.
4. Opening up income streams and successfully fundraiser to cover our costs and allow us to grow.
5. Number of volunteers recruited by the end of year 1

Goal 2:

To provide Kashrut training to public health staff, including senior directorate, in line with Jewish law.

We will achieve this by:

1. Offering free face-to-face or online training sessions to cover technical, regulatory and national Kosher requirements and their practical implementation.
2. Partnering with UK Kosher food authorities to ensure our training is current and up to date.
3. Giving clear instructions on how to prepare and handle our food in line with Kosher laws.
4. Providing instructions for any queries in relation to heating and handling, and who to contact within the hospital, as well as our numbers for organisation.

We will measure our success by:

1. Monitoring the number of complaints from Jewish patients and lowering the number of complaints from previous levels recorded.
2. Receiving feedback from NHS staff.

Goal 3:

To campaign for a better Kosher food offered through the NHS, and challenge hospitals to update their current frozen food offering to a variety of fresh, nutritious meals.

We will achieve this by:

1. Discussing the current offering with NHS trusts who have been providing defrosted-only Kosher food to patients and asking them to look at alternative suppliers including Bedside Kosher (via Hermolis & Co) to supply daily fresh kosher food and snacks - without increasing their expenditure.
2. By NHS hospitals offering suitable breakfasts, milk, hot drinks, religious meals and fresh meals - currently not available in any NHS hospital nationwide.
3. Working with the hospital food review 2020 committee on the current Kosher and cultural meal offering, and to offer our expertise including and implementing recommendations alongside theirs, for hospitals in relation to Jewish patients.
4. Advocating strongly on behalf of the Jewish community on the importance of keeping Kosher laws whilst in hospital and having a more varied menu to choose from.

We will measure our success by:

1. The number of hospitals who sign up for a full service of Fresh Kosher food deliveries, managed and subsidised by Bedside Kosher.
2. The number of hospitals who offer Fresh food and eliminate the need for patients to request meals via our volunteer-led delivery services.
3. Reducing the number of complaints Trusts receive from Jewish patients in relation to the current Kosher food offering.

Goal 4:

To offer volunteering opportunities to the Jewish community and actively involve them in delivering our service, where hospitals do not provide our meals, but where there is still a need for our service.

We will achieve this by:

1. Developing our volunteering team to manage volunteers, recruit people and to manage them effectively and in-line with our Volunteering policy.
2. Offering training to volunteers in order to deliver our service effectively and efficiently.
3. Involving Bedside Kosher in communal days, partnering with corporate companies for CSR days, parenting with other communal charities, and building longer-term relationships with them.

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REPORT OF THE TRUSTEES FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

4. Offering different types of volunteering activities to keep our costs down.
5. Working with synagogues and communal bodies to partner for mutual benefitting the Jewish community in Britain.

We will measure our success by:

1. The number of volunteers signed up to our service after year 1.
2. ROI from involvement in communal activities.
3. Feedback from communal leaders and representatives.
4. The cost of our service reducing due to volunteers being involved in work areas that will cost us to maintain.
5. Having a regular presence in the community newspapers.
6. Being recognised by the community as the leaders within our field.

Public benefit

The trustees confirm their compliance with the duty to have due regards to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2020/21, Bedside Kosher rapidly responded to the need of our community during the worst pandemic in living memory. With a strong network of volunteers, we delivered 70,000 meals during the pandemic, giving Jewish patients three fresh meals a day.

During the year under review the charity received donations and grants that amounted to £409,845.

FINANCIAL REVIEW

Financial position

The trustees are satisfied with the results for the period.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

Going concern

Although the charity is in deficit it will continue to be supported by interest free loans from key management personnel and companies related to key management personnel.

FUTURE PLANS

Looking ahead, we would like to expand our services to the social care sector and other health care providers within the Jewish community. We believe in dignity and respect to vulnerable Jewish people, and we will continue to develop strategies to advocate on their behalf.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is a Charitable Incorporated Organisation.

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.

Induction and training of new trustees

The charity trustees periodically review and consider possible training requirements to best suit the charity's objectives.

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

1191280

BEDSIDE KOSHER

**REPORT OF THE TRUSTEES
FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021**

Principal address

77 Heron Drive
London
N4 2FS

Trustees

A Feferkorn (appointed 14.9.20)
Mrs G Feferkorn (appointed 14.9.20)
L Y Schapiro (appointed 14.9.20)

Independent Examiner

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

Approved by order of the board of trustees on 25 May 2022 and signed on its behalf by:

L Y Schapiro - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDSIDE KOSHER

Independent examiner's report to the trustees of Bedside Kosher

I report to the charity trustees on my examination of the accounts of Bedside Kosher (the Trust) for the period 14 September 2020 to 31 October 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 ACA 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.

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

25 May 2022

BEDSIDE KOSHER**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	409,845
Other trading activities	3	128,730
Total		538,575
 EXPENDITURE ON		
Charitable activities	4	
Charitable activities		661,424
Other		3,458
Total		664,882
 NET INCOME/(EXPENDITURE)		(126,307)
 TOTAL FUNDS CARRIED FORWARD		(126,307)

The notes form part of these financial statements

BEDSIDE KOSHER**BALANCE SHEET
31 OCTOBER 2021**

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	8	7,778
CURRENT ASSETS		
Debtors	9	16,382
Cash at bank and in hand		5,126
		<hr/> 21,508
CREDITORS		
Amounts falling due within one year	10	(155,593)
NET CURRENT ASSETS/(LIABILITIES)		<hr/> (134,085)
TOTAL ASSETS LESS CURRENT LIABILITIES		(126,307)
NET ASSETS		<hr/> (126,307)
FUNDS	11	<hr/> (126,307)
Unrestricted funds		<hr/> (126,307)
TOTAL FUNDS		<hr/> (126,307)

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2022 and were signed on its behalf by:

L Y Schapiro - Trustee

A Feferkorn - Trustee

G Feferkorn - Trustee

The notes form part of these financial statements

BEDSIDE KOSHER**CASH FLOW STATEMENT
FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021**

	Notes	£
Cash flows from operating activities		
Cash generated from operations	1	14,849
Net cash provided by operating activities		14,849
Cash flows from investing activities		
Purchase of tangible fixed assets		(9,723)
Net cash (used in)/provided by investing activities		(9,723)
Change in cash and cash equivalents in the reporting period		5,126
Cash and cash equivalents at the beginning of the reporting period		-
Cash and cash equivalents at the end of the reporting period		5,126

The notes form part of these financial statements

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NOTES TO THE CASH FLOW STATEMENT FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(126,307)
Adjustments for:	
Depreciation charges	1,945
Increase in debtors	(16,382)
Increase in creditors	155,593
Net cash provided by operations	<u>14,849</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 14.9.20 £	Cash flow £	At 31.10.21 £
Net cash			
Cash at bank and in hand	-	5,126	5,126
	<u>-</u>	<u>5,126</u>	<u>5,126</u>
	-	5,126	5,126
	<u>-</u>	<u>5,126</u>	<u>5,126</u>
Total	<u>-</u>	<u>5,126</u>	<u>5,126</u>

The notes form part of these financial statements

BEDSIDE KOSHER

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Tangible fixed assets

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

Plant and machinery - 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.

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

2. DONATIONS AND LEGACIES

	£
Donations	402,695
Grants	7,150
	<u>409,845</u>

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

	£
Other grants	7,150
	<u>7,150</u>

3. OTHER TRADING ACTIVITIES

	£
Sales	128,730
	<u>128,730</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	661,198	226	661,424
	<u>661,198</u>	<u>226</u>	<u>661,424</u>

5. SUPPORT COSTS

	Finance £	Other 3 £	Governance costs £	Totals £
Other resources expended	313	1,945	1,200	3,458
Charitable activities	226	-	-	226
	<u>539</u>	<u>1,945</u>	<u>1,200</u>	<u>3,684</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2021.

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

7. STAFF COSTS

	£
Wages and salaries	34,374
	<u>34,374</u>

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

Staff	<u>2</u>
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No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	<u>9,723</u>
DEPRECIATION	
Charge for year	<u>1,945</u>
NET BOOK VALUE	
At 31 October 2021	<u>7,778</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	<u>16,382</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	96,322
Other creditors	<u>59,271</u>
	<u>155,593</u>

11. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.10.21 £
Unrestricted funds		
General fund	(126,307)	(126,307)
	<u>(126,307)</u>	<u>(126,307)</u>
TOTAL FUNDS	<u>(126,307)</u>	<u>(126,307)</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 14 SEPTEMBER 2020 TO 31 OCTOBER 2021

11. 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	538,575	(664,882)	(126,307)
TOTAL FUNDS	<u>538,575</u>	<u>(664,882)</u>	<u>(126,307)</u>

12. RELATED PARTY DISCLOSURES

As at the period end date the charity owed JTrade Limited £54,466. JTrade Limited and the charity share common key management personnel.

As at the period end date the charity owed MFEF Limited £1,365. MFEF Limited and the charity share common key management personnel.

As at the period end date the charity owed a trustee £2,240.