

Bedside Kosher

Unaudited Financial Statements

31 October 2024

BRINDLEY GOLDSTEIN LIMITED

Chartered accountants

103 High Street

Waltham Cross

Herts

EN8 7AN

Bedside Kosher

Financial Statements

Year ended 31 October 2024

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Bedside Kosher

Trustees' Annual Report

Year ended 31 October 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

Reference and administrative details

Registered charity name Bedside Kosher

Charity registration number 1191280

Principal office 77 Heron Drive
London
N4 2FS

The trustees

A. Feferkorn
G. Feferkorn
L. Schapiro

Independent examiner Charles Goldstein
103 High Street
Waltham Cross
Herts
EN8 7AN

Structure, governance and management

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.

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Trustees' Annual Report *(continued)*

Year ended 31 October 2024

Objectives and activities

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

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Trustees' Annual Report *(continued)*

Year ended 31 October 2024

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. 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:

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Trustees' Annual Report *(continued)*

Year ended 31 October 2024

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. 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.

Achievements and performance

During the year under review, the charity received donations and grants amounting to £33,467 (2023: £9,606).

Financial review

The trustees are satisfied with the results for the year.

Reserves policy

The reserves policy is too 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.

Plans for future periods

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.

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Trustees' Annual Report *(continued)*

Year ended 31 October 2024

The trustees' annual report was approved on 12 August 2025 and signed on behalf of the board of trustees by:

A. Feferkorn
Trustee

Bedside Kosher

Independent Examiner's Report to the Trustees of Bedside Kosher

Year ended 31 October 2024

I report to the trustees on my examination of the financial statements of Bedside Kosher ('the charity') for the year ended 31 October 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Charles Goldstein
Independent Examiner

103 High Street
Waltham Cross
Herts
EN8 7AN

12 August 2025

Bedside Kosher

Statement of Financial Activities

Year ended 31 October 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	33,467	33,467	9,606
Total income		<u>33,467</u>	<u>33,467</u>	<u>9,606</u>
Expenditure				
Expenditure on charitable activities	5,6	35,166	35,166	7,949
Total expenditure		<u>35,166</u>	<u>35,166</u>	<u>7,949</u>
Net (expenditure)/income and net movement in funds		<u>(1,699)</u>	<u>(1,699)</u>	<u>1,657</u>
Reconciliation of funds				
Total funds brought forward		6,114	6,114	4,457
Total funds carried forward		<u>4,415</u>	<u>4,415</u>	<u>6,114</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Bedside Kosher

Statement of Financial Position

31 October 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	1,943	3,888
Current assets			
Cash at bank and in hand		3,192	3,667
Creditors: amounts falling due within one year	12	720	1,441
Net current assets		<u>2,472</u>	<u>2,226</u>
Total assets less current liabilities		<u>4,415</u>	<u>6,114</u>
Net assets		<u>4,415</u>	<u>6,114</u>
Funds of the charity			
Unrestricted funds		4,415	6,114
Total charity funds	13	<u>4,415</u>	<u>6,114</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 August 2025, and are signed on behalf of the board by:

A. Feferkorn
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Bedside Kosher

Statement of Cash Flows

Year ended 31 October 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(1,699)	1,657
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,945	1,945
Interest payable and similar charges	137	31
Accrued income	(720)	—
<i>Changes in:</i>		
Trade and other creditors	(1)	—
Cash generated from operations	(338)	3,633
Interest paid	(137)	(31)
Net cash (used in)/from operating activities	(475)	3,602
Net (decrease)/increase in cash and cash equivalents	(475)	3,602
Cash and cash equivalents at beginning of year	3,667	65
Cash and cash equivalents at end of year	3,192	3,667

The notes on pages 10 to 16 form part of these financial statements.

Bedside Kosher

Notes to the Financial Statements

Year ended 31 October 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 77 Heron Drive, London, N4 2FS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% straight line

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	33,467	33,467	9,606	9,606

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	34,446	34,446	7,949	7,949
Support costs	720	720	—	—
	<u>35,166</u>	<u>35,166</u>	<u>7,949</u>	<u>7,949</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Charitable activities	34,446	–	34,446	7,949
Governance costs	–	720	720	–
	<u>34,446</u>	<u>720</u>	<u>35,166</u>	<u>7,949</u>

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>1,945</u>	<u>1,945</u>

8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>–</u>

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits during the year ended 31 October 2024.

There were no trustees' expenses paid for during the year ended 31 October 2024.

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

11. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 November 2023 and 31 October 2024	<u>9,723</u>
Depreciation	
At 1 November 2023	5,835
Charge for the year	<u>1,945</u>
At 31 October 2024	<u>7,780</u>
Carrying amount	
At 31 October 2024	<u>1,943</u>
At 31 October 2023	<u>3,888</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	—	1
Accruals and deferred income	<u>720</u>	<u>1,440</u>
	<u>720</u>	<u>1,441</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 November 2023 £	Income £	Expenditure £	At 31 October 2024 £
General funds	<u>6,114</u>	<u>33,467</u>	<u>(35,166)</u>	<u>4,415</u>

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 2023 £
General funds	<u>4,457</u>	<u>9,606</u>	<u>(7,949)</u>	<u>6,114</u>

Bedside Kosher

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2024 £
Tangible fixed assets	1,943	1,943
Current assets	3,192	3,192
Creditors less than 1 year	(720)	(720)
Net assets	<u>4,415</u>	<u>4,415</u>

	Unrestricted Funds	Total Funds
	£	2023 £
Tangible fixed assets	3,888	3,888
Current assets	3,667	3,667
Creditors less than 1 year	(1,441)	(1,441)
Net assets	<u>6,114</u>	<u>6,114</u>

15. Analysis of changes in net debt

	At 1 Nov 2023	Cash flows	At 31 Oct 2024
	£	£	£
Cash at bank and in hand	<u>3,667</u>	<u>(475)</u>	<u>3,192</u>

Bedside Kosher

Management Information

Year ended 31 October 2024

The following pages do not form part of the financial statements.

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Detailed Statement of Financial Activities

Year ended 31 October 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	33,467	9,606
	<u>33,467</u>	<u>9,606</u>
Total income	<u>33,467</u>	<u>9,606</u>
Expenditure		
Expenditure on charitable activities		
Cost of sales	13,931	1,861
Rent	7,710	–
Travel costs	–	1,271
Accountancy fees	720	–
Office costs	84	406
Depreciation	1,945	1,945
Bank charges	137	31
Advertising and promotion	9,917	892
Computer expenses	–	12
Dues and subscriptions	722	108
Postage and delivery	–	1,423
	<u>35,166</u>	<u>7,949</u>
Total expenditure	<u>35,166</u>	<u>7,949</u>
Net (expenditure)/income	<u>(1,699)</u>	<u>1,657</u>

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Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2024

	2024 £	2023 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - cost of sales	13,931	1,861
Direct charitable activity 1 - rent & rates	7,710	—
Direct charitable activity 1 - travel costs	—	1,271
Direct charitable activity 1 - office costs	84	406
Direct charitable activity 1 - depreciation	1,945	1,945
Direct charitable activity 1 - bank charges	137	31
Direct charitable activity 1 - advertising & promotion	9,917	892
Direct charitable activity 1 - computer expenses	—	12
Direct charitable activity 1 - dues & subscriptions	722	108
Direct charitable activity 1 - postage & delivery	—	1,423
	<u>34,446</u>	<u>7,949</u>
Governance costs		
Governance costs - accountancy fees	720	—
	<u>720</u>	<u>—</u>
Expenditure on charitable activities	<u><u>35,166</u></u>	<u><u>7,949</u></u>