CHARITY REGISTRATION NUMBER: 1187505

Hospital Kosher Meals Service

Financial Statements

30 September 2025

HAFFNER HOFF AUDITORS LTD
Accountants & statutory auditor
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
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Hospital Kosher Meals Service

Financial Statements

Year ended 30 September 2025

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Hospital Kosher Meals Service

Trustees' Annual Report

Year ended 30 September 2025

The trustees present their report and the financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	Hospital Kosher Meals Service
Charity registration number	1187505
Principal office	Golders Green Beth Hamedrash The Riding London NW11 8HL
The trustees	M Sonnenberg J Scharfer Y M Emanuel J Oestreicher
Auditor	Haffner Hoff Auditors Ltd Accountants & statutory auditor 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
Bankers	Natwest 250 Bishopsgate London EC2M 4AA

Structure, governance and management

The charity is a charitable incorporated organisation and was established under a 'Foundation' model constitution. It was registered as a charity on 22nd January 2020.

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.

The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

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.

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 food suppliers.

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

Objectives and activities

The objectives of the CIO are the advancement of the orthodox Jewish faith by the provision of Kosher food to Jewish patients in hospitals or to other Jewish people who are sick or convalescing.

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.

Achievements and performance

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

Income from sales of meals in the year was £1,425,018 (2024: £1,514,414).

The charity received grants and donations totalling £50,839 (2024: £61,337).

Direct expenditure and the associated support costs was £1,453,255 (2024: £1,683,354).

There was net income and net movement in funds of £22,602 (2024: expenditure of £107,603).

The above comparatives to the 2024 period are not entirely comparable as the period to 30 September 2024 was a 15-month period.

Financial review

The total funds of the charity at the period end were £58,038 (2024: £35,436) all of which are unrestricted.

The free reserves held by the charity, represented by the net current assets of the charity, were £74,357 (2024: £44,728).

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at the equivalent of one month's expenditure to provide sufficient working capital to cover delays between spending and receipt of income. The reserves are currently below that level and the trustees are making efforts to increase reserves to the desired level.

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.

Plans for future periods

The trustees plan to continue raising funds for projects in line with the trust deed and pursue those objectives and projects with all the resources available to the charity.

Trustees' responsibilities statement

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 charity trustees to prepare financial statements for each 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 period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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' annual report was approved on 24 June 2026 and signed on behalf of the board of trustees by:

J Scharfer
Trustee

Opinion

We have audited the financial statements of Hospital Kosher Meals Service (the 'charity') for the year ended 30 September 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance;

results of our enquiries of management about their own identification and assessment of the risks of irregularities;

any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to (a) identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; (b) detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; (c) the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; (d) the matters identified as to how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAS (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code, UK tax legislation and UK Charity Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

As a result of performing the above, we identified no key audit matters relating to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the

financial statements;

enquiring of management concerning actual and potential litigation and claims;

performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Haffner Hoff Auditors Ltd
Accountants & statutory auditor
2nd Floor - Parkgates
Bury New Road
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24 Jun 26

Hospital Kosher Meals Service

Statement of Financial Activities

Year ended 30 September 2025

	Note	Year to 30 Sep 25 Unrestricted funds £	Year to 30 Sep 25 Total funds £	Period from 1 Jul 23 to 30 Sep 24 Total funds £
Income and endowments				
Donations and legacies	**4**	50,839	50,839	61,337
Charitable activities	**5**	1,425,018	1,425,018	1,514,414
Total income		1,475,857	1,475,857	1,575,751
Expenditure				
Expenditure on charitable activities	**6,7**	1,453,255	1,453,255	1,683,354
Total expenditure		1,453,255	1,453,255	1,683,354
Net income/(expenditure) and net movement in funds		22,602	22,602	(107,603)
Reconciliation of funds				
Total funds brought forward		35,436	35,436	143,039
Total funds carried forward		58,038	58,038	35,436

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 13 to 21 form part of these financial statements.

Hospital Kosher Meals Service

Statement of Financial Position

30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**13**	86,327	93,308
Current assets			
Stocks	**14**	43,729	34,482
Debtors	**15**	244,743	352,786
Cash at bank and in hand		23,504	35,716
		311,976	422,984
Creditors: amounts falling due within one year	**16**	237,619	378,256
Net current assets		74,357	44,728
Total assets less current liabilities		160,684	138,036
Creditors: amounts falling due after more than one year	**17**	102,646	102,600
Net assets		58,038	35,436
Funds of the charity			
Unrestricted funds		58,038	35,436
Total charity funds	**19**	58,038	35,436

These financial statements were approved by the board of trustees and authorised for issue on 24 Jun 26, and are signed on behalf of the board by:

J Scharfer
Trustee

The notes on pages 13 to 21 form part of these financial statements.

Hospital Kosher Meals Service

Statement of Cash Flows

Year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	22,602	(107,603)
Adjustments for:		
Depreciation of tangible fixed assets	10,558	14,499
Interest payable and similar charges	98	8
Accrued (income)/expenses	(397)	5,619
Changes in:		
Stocks	(9,247)	102,542
Trade and other debtors	108,043	(155,182)
Trade and other creditors	(140,240)	52,540
Cash generated from operations	(8,583)	(87,577)
Interest paid	(98)	(8)
Net cash used in operating activities	(8,681)	(87,585)
Cash flows from investing activities		
Purchase of tangible assets	(3,577)	(209)
Net cash used in investing activities	(3,577)	(209)
Cash flows from financing activities		
Proceeds from borrowings	46	52,600
Net cash from financing activities	46	52,600
Net decrease in cash and cash equivalents	(12,212)	(35,194)
Cash and cash equivalents at beginning of year	35,716	70,910
Cash and cash equivalents at end of year	23,504	35,716

The notes on pages 13 to 21 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is Golders Green Beth Hamedrash, The Riding, London, NW11 9HL.

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 cover a period of 12 months whereas the prior period covered 15 months. This is due to the prior reporting period-end having been changed from 30 June 2024 to 30 September 2024 for administrative purposes. This results in the comparative amounts in the financial statements, including the related notes, not being entirely comparable. The charity has the authority to change its reporting date in line with Charity Commission rules on changing financial period dates.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported besides for the depreciation calculation.

Fund accounting

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

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.

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:

Freehold property	-	2% straight line
Plant and machinery	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	40,839	40,839	38,337	38,337

4. Donations and legacies *(continued)*

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Grants				
Grants receivable	10,000	10,000	23,000	23,000
	50,839	50,839	61,337	61,337

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Contributions from hospitals	1,425,018	1,425,018	1,514,414	1,514,414

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Provision of meals	1,438,177	1,438,177	1,660,314	1,660,314
Support costs	15,078	15,078	23,040	23,040
	1,453,255	1,453,255	1,683,354	1,683,354

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Provision of meals	1,438,177	9,578	1,447,755	1,677,354
Governance costs	–	5,500	5,500	6,000
	1,438,177	15,078	1,453,255	1,683,354

8. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
General office	5,898	5,898	11,126
Governance costs	5,500	5,500	6,000
Legal and professional	3,680	3,680	5,914
	15,078	15,078	23,040

9. Net income/(expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	10,558	14,499

10. Auditors remuneration

	Year to 30 Sep 25	Period from 1 Jul 23 to 30 Sep 24
	£	£
Fees payable for the audit of the financial statements	5,250	5,000
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	250	1,000

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 30 Sep 25	Period from 1 Jul 23 to 30 Sep 24
	£	£
Wages and salaries	76,030	117,723
Social security costs	254	1,411
Employer contributions to pension plans	906	1,714
	77,190	120,848

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees nor were any expenses reimbursed to the trustees.

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 October 2024	49,300	62,472	22,454	2,110	136,336
Additions	–	–	–	3,577	3,577
At 30 September 2025	49,300	62,472	22,454	5,687	139,913
Depreciation					
At 1 October 2024	6,333	19,029	15,793	1,873	43,028
Charge for the year	986	6,516	1,665	1,391	10,558
At 30 September 2025	7,319	25,545	17,458	3,264	53,586
Carrying amount					
At 30 September 2025	41,981	36,927	4,996	2,423	86,327
At 30 September 2024	42,967	43,443	6,661	237	93,308

14. Stocks

	2025 £	2024 £
Meals	43,729	34,482

15. Debtors

	2025 £	2024 £
Trade debtors	237,936	332,384
Prepayments and accrued income	5,086	18,087
Other debtors	1,721	2,315
	244,743	352,786

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	230,735	365,934
Accruals and deferred income	6,580	6,977
Social security and other taxes	244	4,009
Other creditors	60	1,336
	237,619	378,256

17. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Director loan accounts	102,646	102,600

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £906 (2024: £1,714).

19. Analysis of charitable funds

Unrestricted funds

	At 01 Oct 2024 £	Income £	Expenditure £	**At 30 Sep 2025 £**
General funds	35,436	1,475,857	(1,453,255)	58,038

	At 01 Jul 2023 £	Income £	Expenditure £	At 30 Sep 2024 £
General funds	143,039	1,575,751	(1,683,354)	35,436

20. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	86,327	86,327
Current assets	311,976	311,976
Creditors less than 1 year	(237,619)	(237,619)
Creditors greater than 1 year	(102,646)	(102,646)
Net assets	58,038	58,038

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	93,308	93,308
Current assets	422,984	422,984
Creditors less than 1 year	(378,256)	(378,256)
Creditors greater than 1 year	(102,600)	(102,600)
Net assets	35,436	35,436

21. Analysis of changes in net debt

	At 1 Oct 2024	Cash flows	**At 30 Sep 2025**
	£	£	**£**
Cash at bank and in hand	35,716	(12,212)	23,504
Debt due after one year	(102,600)	(46)	(102,646)
	(66,884)	(12,258)	(79,142)

22. Related parties

In a previous year J Scharfer, trustee of the charity, lent £25,000 to the charity on an interest free basis. This loan remains outstanding at the year-end.

In a previous years M Sonnenberg, trustee of the charity, lent £27,600 to the charity on an interest free basis. During this year he lent a further £46 and the balance due to M Sonnenberg at the year-end was £27,646.

Jacob Oestreicher, trustee of the charity, is a director of Consort Property Ltd. In a previous year Consort Property Ltd lent £50,000 to the charity on an interest free basis. This balance is outstanding at the year-end.

23. Taxation

Hospital Kosher Meals Service is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.