COMPANY REGISTRATION NUMBER: 13277472
CHARITY REGISTRATION NUMBER: 1211657

Kosher Care M/C

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Kosher Care M/C

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

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Kosher Care M/C

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Kosher Care M/C
Charity registration number	1211657
Company registration number	13277472
Principal office and registered office	2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
The trustees	Mr Y Dresdner Mr B Rosengarten Mr H Bleier
Independent examiner	**Mr Howard Schwalbe ACA** 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Kosher Care M/C is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 19 March 2021 as a company and the company number is 13277472. It was registered as a charity on 10 January 2025 with a charity number 1211657.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review
The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective food provision. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Objectives and activities

Objects
The advancement of the orthodox Jewish faith for the public benefit by enabling Jewish people who are patients in hospital and their carers to observe the requirements of their faith through the provision of fresh kosher food tailored for all dietary requirements.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

There were no individual grants made during the year.

The trustees consider they have met the public benefit test and outline these achievements below.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity received during the year £93,042 (2025: £136,142) in donations & grants. The charity had expenditure of £67,420 (2025: £150,525) in line with the objects of the charity.

During the year, there were costs of raising donations amounting to £31,663 (2025: £1,803).

The number of fresh meals delivered daily amounted to many patients, with the help of a number of volunteers.

The charity has low governance costs comprising professional fees.

There were no investments made during the year.

There was an overall net expenditure and net movement in funds for the year amounting to £6,041 (2025: £16,186).

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident, and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

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

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

The free reserves stand at £19,889 (2025: £25,930) of which are all unrestricted.

The trustees' annual report and the strategic report were approved on 14 September 2026 and signed on behalf of the board of trustees by:

Mr Y Dresdner
Trustee

Kosher Care M/C

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kosher Care M/C

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Kosher Care M/C ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

14 September 2026

Kosher Care M/C

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	93,042	93,042	136,142
Total income		93,042	93,042	136,142
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**6**	31,663	31,663	1,803
Expenditure on charitable activities	**7,8**	67,420	67,420	150,525
Total expenditure		99,083	99,083	152,328
Net expenditure and net movement in funds		(6,041)	(6,041)	(16,186)
Reconciliation of funds				
Total funds brought forward		25,930	25,930	42,116
Total funds carried forward		19,889	19,889	25,930

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 7 to 13 form part of these financial statements.

Kosher Care M/C

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		20,849	27,871
Creditors: amounts falling due within one year	**13**	960	1,941
Net current assets		19,889	25,930
Total assets less current liabilities		19,889	25,930
Net assets		19,889	25,930
Funds of the charity			
Unrestricted funds		19,889	25,930
Total charity funds	**15**	19,889	25,930

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 September 2026, and are signed on behalf of the board by:

Mr Y Dresdner
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor - Parkgates, Bury New Road, Prestwich, Manchester, M25 0TL.

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 Companies Act 2006.

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

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

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. Limited by guarantee

Kosher Care M/C is a company limited by guarantee and does not have a share capital. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	93,042	–	93,042
Grants			
The National Lottery	–	–	–
Delapage	–	–	–
	93,042	–	93,042

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	112,142	–	112,142
Grants			
The National Lottery	–	20,000	20,000
Delapage	–	4,000	4,000
	112,142	24,000	136,142

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies	31,663	31,663	1,803	1,803

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Fresh Kosher meal packages	57,999	–	57,999
PR & Advertising	–	–	–
Project coordinator	5,497	–	5,497
Support costs	3,924	–	3,924
	67,420	–	67,420

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fresh Kosher meal packages	111,217	24,000	135,217
PR & Advertising	1,175	–	1,175
Project coordinator	12,789	–	12,789
Support costs	1,344	–	1,344
	126,525	24,000	150,525

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Fresh Kosher meal packages	57,999	2,965	60,964	135,601
PR & Advertising	–	–	–	1,175
Project coordinator	5,497	–	5,497	12,789
Governance costs	–	959	959	960
	63,496	3,924	67,420	150,525

9. Analysis of support costs

	Analysis of support costs £	**Total 2026 £**	Total 2025 £
General office	2,965	2,965	384
Governance costs	959	959	960
	3,924	3,924	1,344

10. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	960	960

11. Staff costs

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

	2026	2025
	£	£
Wages and salaries	5,439	17,019
Employer contributions to pension plans	58	173
	5,497	17,192

The average head count of employees during the year was 1 (2025: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	1	2

No employee received employee benefits of more than £60,000 during the year (2025: 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.

13. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	960	960
Other creditors	–	981
	960	1,941

14. 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 £58 (2025: £173).

15. Analysis of charitable funds

Unrestricted funds

	At 01 Apr 2025 £	Income £	Expenditure £	**At 31 Mar 2026 £**
General funds	25,930	93,042	(99,083)	19,889

	At 01 Apr 2024 £	Income £	Expenditure £	At 31 Mar 2025 £
General funds	42,116	112,142	(128,328)	25,930

16. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Current assets	20,849	20,849
Creditors less than 1 year	(960)	(960)
Net assets	19,889	19,889

	Unrestricted Funds £	Total Funds 2025 £
Current assets	27,871	27,871
Creditors less than 1 year	(1,941)	(1,941)
Net assets	25,930	25,930

17. Related parties

During the year, there was a related party donation of £1,174.

18. Taxation

Kosher Care M/C 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.