Hotline Meals Service

Report of the trustees and unaudited financial statements for the year 30 June 2020

Charity Registration Number 1066575

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Hotline Meals

Objectives and activities

Objectives and aims
The Society is constituted by Trust Deed, and its objects are provision of relief for persons who are housebound, or temporarily for other reasons, unable to provide meals for themselves, by providing kosher meals for such persons.

The trustees meet regularly to manage the affairs of the society. There are no full time staff, most charitable activities and administration are undertaken by volunteers.

Public benefit

The trustees of the charity confirm that they have considered The Charity Commission's general guidance on public benefit and the requirements of Section 4 of the Charities Act 2011 in this area.

Achievements and performance

See attached Trustees Report.

Financial review

See attached Trustees Report.

The trustees' annual report was approved on 11 March 2021 and signed on behalf of the board of trustees by:

Mrs Brinner
Trustee

HOT LINE MEALS SERVICE (LONDON)

Independent Examiner's Report to the Trustees of HOT LINE MEALS SERVICE (LONDON)

Year ended 30 June 2020

I report to the trustees on my examination of the financial statements of HOT LINE MEALS SERVICE (LONDON) ('the charity') for the year ended 30 June 2020.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 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.

S.Y. Steinhaus, FCA
Independent Examiner

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

11 March 2021

What they say...

Your meals are super beyond description. We are extremely grateful to all who have a share in making this project a success — Mrs Greenfield

The food hotline meals provided my mother with was amazing– warm and tasty, A great menu presented beautifully. —-C Landau

You saved my life with those delicious meals. Me and my family really enjoyed it.—Mrs B.D

Thank you for the meals you sent me. Delicious, healthy and always on time-what more could I ask for? —Sarah F

It is a wonderful feeling, knowing that my grand-mother will be receiving a warm nutritious meal from hotline every evening—M.G

Hotline Meals is the best. I love the chicken and the stars, just like my mummy used to make it. Thanks you—-Benny S.

Just writing to tell all of you at hotline that my mother refuses to eat anyone else's food besides for hotline meals. We are extremely grateful to you for literally keeping her alive with your nutrition packed healthy meals. TNANK YOU—Mr G Davidson

60 Volunteer drivers

53,600 Meals delivered

180 Dedicated Volunteers

86 trays of surplus food collected

1,900 Disad-vantages Children

350 Elderly Users

Maria, aged 76 had been living alone for the past 45 years, since her husband passed away. She had always remained fiercely independent and had looked after herself.Unfortunately,at the age of 72, She suffered a severe infection in her foot and was hospitalised for 2 months. While in hospital she was diagnosed with type2 diabetes, and by the time she was discharged, she was disorientated, weak and suffered memory loss. This is where Hot Line Meals Services stepped in! We delivered daily fresh, hot and nutritious meals, thus contributing to the control of her diabetes and enabling her to stay home and recuperate which took 6 months; after that, she had recovered sufficiently to be able to cook again for herself, so that she became independent and safe in her own home once again.

Mrs L had been suffering from clinical depression for 2 years. As a result, she was unable to cook or shop for her family of 5 over this time. Her husband managed to keep the household going, doing the laundry and providing for the emotional needs of their children who were aged between 5 and 11 years. Hot Line Meals delivered daily nutritious meals for the family over this time, ensuring that the family could eat a wholesome healthy meal gathering the evenings. This played an important part in keeping the family together, healthy in mind and body.

These examples show Hot Line Meals Service at its best, supporting frail, sick, isolated and vulnerable people ,by providing fresh hot nutritious daily meals, for individuals and their families, enabling them to stay in their own homes, when often the prognosis otherwise would be for them to move in to full time care, thus losing their independence ,or deteriorating day by day. We have succeeded in accessing more funds this year, including new multi-year partnerships ,which have enabled us to reach more vulnerable users. The Hot Line Meals Service is regulated by Hackney Food Rating Association, and has this year achieved a rating of Level 4,aftermuch effort on our behalf. We are now working to bring this up the ultimate level 5.We improved our food handling methods and trained 112 volunteers in Level2 Food Handling, First Aid and Level3 Food Allergens. The trustees would like to record their very special thanks to all their faithful volunteers as well as to the generous donors. It is our donors and other generous charitable foundations and trusts who make it possible to continue providing this valuable service of over 52,500 meals annually to people who are struggling to put warm healthy food on the table. We look forward to many more years of providing the community with our vital service, with on going support from donors and volunteers.

HOT LINE MEALS SERVICE (LONDON)

Statement of Financial Activities

Year ended 30 June 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
Income and endowments					
Donations and legacies	4	292,130	64,728	356,858	302,841
Total income		292,130	64,728	356,858	302,841
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	856	–	856	1,019
Expenditure on charitable activities	6,7	225,322	64,728	290,050	287,136
Total expenditure		226,178	64,728	290,906	288,155
Net income and net movement in funds		65,952	–	65,952	14,686
Reconciliation of funds					
Total funds brought forward		42,210	11,778	53,988	39,302
Total funds carried forward		108,162	11,778	119,940	53,988

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 6 to 13 form part of these financial statements.

HOT LINE MEALS SERVICE (LONDON)

Statement of Financial Position

30 June 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	**13**	31,963	31,877
Current assets			
Debtors	**14**	14,395	12,500
Cash at bank and in hand		97,007	45,809
		111,402	58,309
Creditors: amounts falling due within one year	**15**	23,425	36,198
Net current assets		87,977	22,111
Total assets less current liabilities		119,940	53,988
Net assets		119,940	53,988
Funds of the charity			
Restricted funds		11,778	11,778
Unrestricted funds		108,162	42,210
Total charity funds	**17**	119,940	53,988

These financial statements were approved by the board of trustees and authorised for issue on 11 March 2021, and are signed on behalf of the board by:

R Just

Mrs Just
Trustee

M Rothbart

Mrs M Rothbart
Trustee

The notes on pages 6 to 13 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 unincorporated. The address of the principal office is 59 Wellington Avenue, N15 6AX, London.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal within the objects of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. Accounting policies *(continued)*

Incoming resources

All income is 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. 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.

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 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.

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:

Fixtures and fittings	-	15% reducing balance

3. Accounting policies *(continued)*

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting policies *(continued)*

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Donations			
Donations receivable	110,359	–	110,359
Grants			
Grants receivable	178,998	64,728	243,726
Job Retention Support	2,773	–	2,773
	292,130	64,728	356,858

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations receivable	111,081	–	111,081
Grants			
Grants receivable	163,012	28,748	191,760
Job Retention Support	–	–	–
	274,093	28,748	302,841

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies				
- Gifts	856	856	1,019	1,019

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Poverty alleviation-Meals	205,816	64,728	270,544
Support costs	19,506	–	19,506
	225,322	64,728	290,050

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Poverty alleviation-Meals	250,375	21,270	271,645
Support costs	15,491	–	15,491
	265,866	21,270	287,136

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2020 £**	Total fund 2019 £
Poverty alleviation-Meals	270,544	15,167	285,711	285,204
Governance costs	–	4,339	4,339	1,932
	270,544	19,506	290,050	287,136

8. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2020 £**	Total 2019 £
General office	2,773	2,773	2,626
Finance costs	816	816	704
Governance costs	4,339	4,339	1,931
Motor and travel costs	3,938	3,938	3,673
Training and staff welfare	3,632	3,632	2,604
Postage and Carriage	4,008	4,008	3,727
	19,506	19,506	15,265

9. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	5,641	1,600

10. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,075	1,200

11. Staff costs

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

	2020	2019
	£	£
Wages and salaries	58,496	80,326
Social security costs	9	–
	58,505	80,326

The average head count of employees during the year was 5 (2019: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff - type 1	5	5

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits were received by the trustees for the year ended 30th June 2020 nor for the previous years.

There were no trustees' expenses paid for the year ended 30th June 2019 or previous years.

13. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 July 2019	69,483
Additions	5,727
At 30 June 2020	75,210
Depreciation	
At 1 July 2019	37,606
Charge for the year	5,641
At 30 June 2020	43,247
Carrying amount	
At 30 June 2020	31,963
At 30 June 2019	31,877

14. Debtors

	2020 £	2019 £
Other debtors	14,395	12,500

15. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	17,930	33,175
Accruals and deferred income	4,151	2,076
Wages control account	1,344	947
	23,425	36,198

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	2,773	–

17. Analysis of charitable funds

Unrestricted funds

	At 1 July 2019	Income	Expenditure	**At 30 June 2020**
	£	£	£	£
General funds	42,210	292,130	(226,178)	108,162

	At 1 July 2018	Income	Expenditure	At 30 June 2019
	£	£	£	£
General funds	35,002	274,093	(266,885)	42,210

Restricted funds

	At 1 July 2019	Income	Expenditure	**At 30 June 2020**
	£	£	£	£
Poverty Alleviation-Meals	11,778	64,728	(64,728)	11,778

	At 1 July 2018	Income	Expenditure	At 30 June 2019
	£	£	£	£
Poverty Alleviation-Meals	4,300	28,748	(21,270)	11,778

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Tangible fixed assets	31,963	–	31,963
Current assets	99,624	11,778	111,402
Creditors less than 1 year	(23,425)	–	(23,425)
Net assets	108,162	11,778	119,940

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	31,877	–	31,877
Current assets	46,531	11,778	58,309
Creditors less than 1 year	(36,198)	–	(36,198)
Net assets	42,210	11,778	53,988

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

HOT LINE MEALS SERVICE (LONDON)

Detailed Statement of Financial Activities

Year ended 30 June 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations receivable	110,359	111,081
Grants receivable	243,726	191,760
Job Retention Support	2,773	–
	356,858	302,841
Total income	356,858	302,841
Expenditure		
Costs of raising donations and legacies		
Other office costs	516	569
DetailedSOFAExpenditureOnRaisingDonationsType1H	340	450
	856	1,019
Expenditure on charitable activities		
Purchases	148,357	110,631
Wages and salaries	58,496	80,326
Employer's NIC	9	–
Rates and water	6,403	16,336
Light and heat	10,255	4,579
Repairs and maintenance	17,852	16,557
Insurance	247	128
Other motor/travel costs	3,938	3,673
Legal and professional fees	4,339	1,932
Telephone	1,329	1,408
Other office costs	2,773	2,626
Depreciation	5,641	1,600
Interest on bank loans and overdrafts	816	704
Training etc	3,632	2,604
Rent and rates	15,716	17,499
Building fund	–	18,778
Sessional workers	10,022	7,755
Grants to other Charitable Institutions	225	–
	290,050	287,136
Total expenditure	290,906	288,155
Net income	65,952	14,686

HOT LINE MEALS SERVICE (LONDON)

Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2020

	2020 £	2019 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Gifts		
Gifts - marketing ansd sales promotion	516	569
Gifts - advertising	340	450
	856	1,019
Costs of raising donations and legacies	856	1,019
Expenditure on charitable activities		
Poverty alleviation-Meals		
Activities undertaken directly		
Food purchases	148,357	110,631
Wages and salaries	58,496	80,326
Direct charitable activity 1 - employer's NIC	9	–
Rents , Rates & water	6,403	16,111
Light & heat	10,255	4,579
Repairs & maintenance and cleaning	17,852	16,557
Insurance	247	128
Telephone	1,329	1,408
Depreciation	5,641	1,600
Packagingware and packaging	11,708	13,772
Building Fund	–	18,778
Sessional workers	10,022	7,755
Grants to other Charitable Institutions	225	–
	270,544	271,645
Support costs		
Hall hire	–	225
Motor and travel costs	3,938	3,673
General office expenses	2,773	2,626
Bank interest and charges	816	704
Training and staff welfare	3,632	2,604
Postage and carriage	4,008	3,727
	15,167	13,559
Governance costs		
Accountancy fees	2,075	1,932
Governance costs - legal and other professional fees	2,264	–
	4,339	1,932
Expenditure on charitable activities	290,050	287,136

Hotline Meals Service

Charity Registration Number 1066575