

# Hot Line Meals Service (London)

Feeding the disadvantaged to a better future.

Report of the Trustees  
and Financial Statements  
for the year ended  
30 June 2017

# Contents:

	Page
Report of the Trustees	3
Achievement and Performance	6
Independent examiner's report	11
Statement of financial activities	12
Statement of financial position	13
Notes to the financial statements	14

## **HOT LINE MEALS SERVICE (LONDON)**

### **Trustees' Annual Report**

#### **Year ended 30 June 2017**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2017.

#### **Reference and administrative details**

**Registered charity name** HOT LINE MEALS SERVICE (LONDON)

**Charity registration number** 1066575

**Principal office**  
59 Wellington Avenue  
N15 6AX  
London

#### **The trustees**

Mrs Brinner  
Mrs Just  
Mrs M Rothbart

**Accountants**  
S Y Steinhaus FCA  
Chartered accountant  
Hager Stenhouse & Co  
206 High Road  
London  
N15 4NP

## **HOT LINE MEALS SERVICE (LONDON)**

### **Trustees' Annual Report continued**

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitute an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to fill the vacancies arising through resignation death of an existing trustee.

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

##### **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. In this regard the trustees actively review the major risks which the charity faces on a regular basis and have established systems to mitigate such.

#### **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.

## HOT LINE MEALS SERVICE (LONDON)

### Trustees' Annual Report cont.

The trustees' annual report was approved on 26 March 2018 and signed on behalf of the board of trustees by:

A handwritten signature in dark ink, appearing to be 'e Brinner', written on a light blue background.

Mrs Brinner

Trustee

## ***Achievements and Performance:***

***"Hot Line Meals is a Life-line for hungry individuals and families in need" says Jacob Orzel, founder of the organisation. "The service we offer is personal, practical and preventative, it helps people stay safe, keep well and remain independent at home."***

The trustees are gratified to be able to report a consolidation and increase in the activities of Hot Line Meals Services. During 2016-2017, we provided over 1,050 nutritious meals per week, for 50 weeks of the year, to disadvantaged low-income users with a variety of needs.

These included:

- Parents/carers, young adults and children facing food poverty, from dysfunctional or single parent families.
- Frail and elderly people including Holocaust survivors, who have difficulty with shopping, or carrying food home, or are incapable of cooking for themselves. They were supported to remain independent in their own home.
- Convalescent women after childbirth, and their families.
- Temporarily ill people, both physical and emotional
- Physical and learning disabled people who lack the skills or ability to provide nutritious food for themselves
- Those suffering from chronic illness, both physical or mental.

When preparing nutritious meals we take into account the specific needs and wishes of our users, including soft and easily digestible food, specific dietary needs such as diabetes, food allergies and cultural requirements. The meals are cooked daily by 12 volunteer chefs in our purpose built commercial kitchen and packed by 100 volunteers of all ages each week. The meals are delicious, attractive and culturally appropriate, with a different menu each day. The food is delivered daily to the families' homes free of charge, by 59 volunteers, providing recipients with vital physical and emotional support.

Feedback from users and the increase in demand strongly evidenced the great and growing need for this critical service. Eighty five per cent of new callers had heard about Hot Line Meals by word of mouth, and over 14,000 meals per year were provided as a result of referrals from health and social welfare services. Substantial quantities of food were donated by generous local suppliers, who appreciate the need for Hot Line Meals.



I was sitting at home feeling so isolated and lonely. My wife passed away recently and I was still struggling to get over the loss. One day suddenly, I hear a knock at the door. Tentatively, I went to answer. What a surprise! Standing there was a friendly Hot Line volunteer delivering a warm meal. The volunteer helped me unpack the meal and asked me about my day. It felt so good to speak to someone. My heartfelt thanks for a job well done!

Mr F.

Thank you so much for the delicious supper. It was such a surprise to come home yesterday and find hot food waiting for me. We didn't have such healthy good food for such a long time now—since my mother went into Hospital with Debbie. It's so much better than pot noodles or pizza. It warms my heart to know that people are thinking of us.

Miriam

*Thank you so much for the meals you send me. Delicious, healthy and on time, always! What could be better?*

*Frieda*

**Just a quick note of thanks for the wonderful meal you sent my family yesterday. I'm recuperating from surgery and feel at peace knowing my family's nutritious needs are being met.**

**Esther**

I attended your Level 2 accredited Food Handling course recently. It was very informative, well presented, and totally not boring. I now volunteer in Hot Line's kitchen regularly; I pack meals twice a week. It feels so special to be helping people who have babies or people who are too old to cook. I'm gaining so much from the experience. When I go there and see my certificate on the kitchen wall I feel so proud of myself. Thanks for the opportunities!

Sarah

Thank you every so much for the yummy, yummy supper you sent us. The chicken and potatoes were really delicious. I even finished my whole plate like a big boy because that's how good it was.

Sammy

## ***Achievements and Performance continued:***

Sally, aged 83 had been living alone for the past 25 years, since her husband passed away. She had always remained fiercely independent and had looked after herself. Unfortunately, at the age of 82, she suffered a severe infection in her foot and was hospitalised for 2 months. While in hospital she was diagnosed with type 2 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 M 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 together in 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, which has enabled us to reach more vulnerable users.

The Hot Line Meals Service is regulated by Hackney Food Rating Association, and has achieved a rating of Level 3.

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 this vital service to the community, with ongoing support from donors and volunteers.





**175 Volunteers**



**280 elderly users**



**59 Volunteer  
drivers**



**14,000 meals  
provided via  
referrals**



**52,500 meals  
delivered**



**1,500  
disadvantaged  
children fed**

## *Future Plans:*

- ⇒ We are planning to employ a full time co-ordinator to oversee the whole process, identify improvements that can be made, and ensure a more swift and efficient process of producing and delivering the meals.
- ⇒ We have been successful in recruiting new and younger volunteers who have injected youthful enthusiasm and new ideas to improve the Hot Line Meals Service.
- ⇒ In the long term, we are at the start of planning to move to a bigger, more user friendly and more modern facility. We are envisioning this to be a 5 year project.

## *Financial Review*

The reserves policy is to ensure that there is a sufficient stream of income to meet the on-going calls made on the charity. Investment policy and objectives The Trust Deed which permit the charity's funds to be invested in securities or properties of any kind and situated anywhere in the world, controls the trustees' investment powers.

Approved by order of the board of trustees on 26 March 2018 and signed on its behalf 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 2017

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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 2017.

### 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.

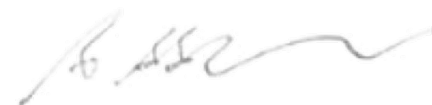
### Independent examiner's statement

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  
Chartered accountant

Hager Stenhouse & Co  
206 High Road  
London  
N15 4NP

27 April 2018

# HOT LINE MEALS SERVICE (LONDON)

## Statement of Financial Activities

30 June 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	247,263	47,170	294,433	188,739
<b>Total income</b>		<u>247,263</u>	<u>47,170</u>	<u>294,433</u>	<u>188,739</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	35,482	5,808	41,290	20,770
Expenditure on charitable activities	6,7	212,191	29,690	241,880	145,393
<b>Total expenditure</b>		<u>247,673</u>	<u>35,498</u>	<u>283,170</u>	<u>166,163</u>
<b>Net income and net movement in funds</b>		<u>(410)</u>	<u>11,672</u>	<u>11,263</u>	<u>22,576</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		37,248	4,300	41,548	18,972
<b>Total funds carried forward</b>		<u>36,838</u>	<u>15,972</u>	<u>52,810</u>	<u>41,548</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 14 to 20 form part of these financial statements.

# HOT LINE MEALS SERVICE (LONDON)

## Statement of Financial Position

30 June 2017

		2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	13	10,229	10,775
<b>Current assets</b>			
Debtors	14	28,193	—
Cash at bank and in hand		28,709	31,583
		<u>56,902</u>	<u>31,583</u>
<b>Creditors: amounts falling due within one year</b>	15	14,321	810
<b>Net current assets</b>		<u>42,581</u>	<u>30,773</u>
<b>Total assets less current liabilities</b>		<u>52,810</u>	<u>41,548</u>
<b>Net assets</b>		<u>52,810</u>	<u>41,548</u>
<b>Funds of the charity</b>			
Restricted funds		15,972	4,300
Unrestricted funds		36,838	37,248
<b>Total charity funds</b>	16	<u>52,810</u>	<u>41,548</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 April 2018, and are signed on behalf of the board by:



Mrs Just  
Trustee



Mrs M Rothbart  
Trustee

The notes on pages 14 to 20 form part of these financial statements.



# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements

Year ended 30 June 2017

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### 1. General information

The charity is 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.

# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

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### 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 |
|-----------------------|---|----------------------|

# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

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### 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.

#### 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 payable 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 2017 £
<b>Donations</b>			
Donations receivable	155,903	5,000	160,903

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# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Grants</b>			
Grants receivable	91,360	42,170	133,530
	<u>247,263</u>	<u>47,170</u>	<u>294,433</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Donations receivable	179,239	–	179,239
<b>Grants</b>			
Grants receivable	–	9,500	9,500
	<u>179,239</u>	<u>9,500</u>	<u>188,739</u>

### 5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Consultancy and Administration	<u>35,482</u>	<u>5,808</u>	<u>41,290</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Consultancy and Administration	<u>20,770</u>	<u>–</u>	<u>20,770</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Poverty alleviation-Meals	205,561	24,377	229,937
Support costs	6,630	5,313	11,943
	<u>212,191</u>	<u>29,690</u>	<u>241,880</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Poverty alleviation-Meals	138,380	5,000	143,380
Support costs	1,813	200	2,013
	<u>140,193</u>	<u>5,200</u>	<u>145,393</u>

# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Poverty alleviation-Meals	229,937	10,862	240,799	144,583
Governance costs	–	1,081	1,081	810
	<u>229,937</u>	<u>11,943</u>	<u>241,880</u>	<u>145,393</u>

### 8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2017 £	Total 2016 £
General office	2,596	2,596	740
Finance costs	464	464	463
	<u>3,060</u>	<u>3,060</u>	<u>1,203</u>

### 9. Net income

Net income is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	<u>1,806</u>	<u>1,901</u>

### 10. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>810</u>

### 11. Staff costs

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

	2017 £	2016 £
Wages and salaries	<u>23,209</u>	<u>22,720</u>

The average head count of employees during the year was 3 (2016: 3).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).



# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2017

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#### 12. Trustee remuneration and expenses

No remuneration or other benefits were received by the trustees for the year ended 30th June 2016 nor for the previous years.

There were no trustees' expenses paid for the year ended 30th June 2016 or previous years.

#### 13. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 July 2016	43,100
Additions	1,260
<b>At 30 June 2017</b>	<u>44,360</u>
<b>Depreciation</b>	
At 1 July 2016	32,325
Charge for the year	1,806
<b>At 30 June 2017</b>	<u>34,131</u>
<b>Carrying amount</b>	
<b>At 30 June 2017</b>	<u>10,229</u>
At 30 June 2016	<u>10,775</u>

#### 14. Debtors

	2017 £	2016 £
Trade debtors	30	–
Other debtors	28,163	–
	<u>28,193</u>	<u>–</u>

#### 15. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	10,076	–
Wages control account	947	–
Other creditors	3,298	810
	<u>14,321</u>	<u>810</u>

# HOT LINE MEALS SERVICE (LONDON)

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2016 £	Income £	Expenditure £	At 30 June 2017 £
General funds	37,248	247,263	(247,673)	36,838

#### Restricted funds

	At 1 July 2016 £	Income £	Expenditure £	At 30 June 2017 £
Poverty Alleviation-Meals	4,300	47,170	(35,498)	15,972

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Tangible fixed assets	9,269	960	10,229	10,774
Current assets	41,890	15,012	56,902	27,284
Creditors less than 1 year	(14,320)	—	(14,320)	(810)
<b>Net assets</b>	<b>36,839</b>	<b>15,972</b>	<b>52,811</b>	<b>37,248</b>



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