

Charity Number: 248773

**LEEDS KASHRUT AUTHORITY**  
**ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE PERIOD ENDED**  
**30<sup>th</sup> APRIL 2021**

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# LEEDS KASHRUT AUTHORITY

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## **LEEDS KASHRUT AUTHORITY**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

Chairman Mr S A Frieze

Hon Secretary Mr A Cohen

Representative Members The Representative Members and the Leeds Bodies they represent are as follows:

Mr S A Frieze	United Hebrew Congregation
Mr A Cohen	Leeds Jewish Representative Council
Ms L Baker	Leeds Jewish Representative Council
Ms L Silberstein	Etz Chaim Synagogue
Mr C Glass	Etz Chaim Synagogue
Mr H Lorie	Leeds Jewish Representative Council
Mr G Skolnick	United Hebrew Congregation

The Elected Honorary Officers are also Representative Members

Treasurer Mr A Cohen

Charity Number 248773

Governing Document The Authority was formed by the amalgamation of the Leeds Kashrut Commission and the Leeds Board of Shechita and is governed by a Deed of Constitution dated 3<sup>rd</sup> April 1992

Principle Office Office of Leeds Beth Din  
411 Harrogate Road  
Leeds  
LS17 7BY

## **LEEDS KASHRUT AUTHORITY**

### **REPORT OF THE HONORARY OFFICERS FOR THE PERIOD ENDED 30<sup>th</sup> APRIL 2021**

The Honorary Officers present their Report for the year ended 30<sup>th</sup> April 2021.

#### **Honorary Officers**

The elected Honorary Officers in office as at 30<sup>th</sup> April 2021 are set out on page 1 of this report.

The Representative Members, nominated by the Leeds Bodies, are set out on page 1 of this report.

In accordance with the constitution the Honorary Officers are elected by the Authority at its Annual general meeting each year.

The management of the Authority is vested in the Honorary Officers, subject to direction on matters of general policy by the Authority.

#### **Objects of the Authority**

The objects of the Authority shall be, for the City of Leeds and such other places as shall appear to the Authority to be appropriate, the advancement of religion in accordance with the orthodox faith by the supervision of the provision and sales of Kosher products and the supervision of the operation of Kashrut in synagogue halls and a variety of premises used for holding functions.

In setting the objectives and planning the activities for the year, the Honorary Officers have, at their Meetings, given careful consideration to the Charity Commission's general guidance on public benefit.

#### **Review of Activities**

During the year the Authority has continued to provide supervision and inspection of premises and functions in Leeds and its surrounding area.

#### **Finances**

The attached financial statements show the current state of the Authority's finances which the Honorary Officers consider to be satisfactory. The Authority maintains such funds that are necessary for its day to day operations.

The gain for the period £19911 has been added to the unrestricted funds giving a balance carried forward of £84626 (2020 - £64715)

#### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately four months unrestricted expenditure. This provides sufficient funds to cover management and administration costs in the event of a significant drop in income which will enable the trustees to consider how to replace the income.

## **LEEDS KASHRUT AUTHORITY**

### **REPORT OF THE HONORARY OFFICERS (CONTINUED) FOR THE PERIOD ENDED 30<sup>th</sup> APRIL 2021**

#### **Risk Management**

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which 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.

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.

For and on behalf of the Honorary Officers

Mr S A Frieze

10/12/2021

# LEEDS KASHRUT AUTHORITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 30 APRIL 2021

	2021	2020
		£
<b>INCOME FROM CHARITABLE TRADING ACTIVITIES</b>		
Poultry Fees	-	-
Meat Supplies	16,819.55	16,698
Supervision & Inspection Fees	37,056.29	37,800
Shomer attendance		
Gittin	-	2,000
Labels		0
Management Fee		10000
Commission received	1,582.50	0
Donations	360.00	-
	<u>55,818</u>	<u>66,499</u>
<b>Other Operating Income</b>		
Gross Interest Receivable		-
Sundry Income		-
Total Incoming Resources	<u>55,818</u>	<u>66,499</u>
<b>CHARITABLE EXPENDITURE</b>		
<b>PROVISION OF CHARITABLE SERVICES</b>		
Salaries & and staff recharge costs	3,399.97	24,921
Employers National Insurance Costs	-	1,893
Staff Pension Costs	-	238
Other Costs	21,732	23,029
Redundancy costs	-	-
Depreciation	66	88
<b>Total costs in furtherance of charitable objects</b>	<u>25,198</u>	<u>50,170</u>
<b>Management and administration</b>		
Salaries & and staff recharge costs		
Light & Heat	656	606
Insurance	196	231
Accountancy	5,500	7,610
Gittin Costs	-	1,318
Printing Postage Stationery including labels	869	1,616
Advertising	198	180
Telephone	1,165	926
Bad & Doubtful Debts	-	-
Sundry Expenses	321	83
Kosher Accreditation	50	65
Licences	135	160
Motor & Travel Costs	1,537	109
Bank Charges	82	113
	<u>10,709</u>	<u>13,017</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>35,907</u>	<u>63,187</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>	<u>19,911</u>	<u>3,312</u>

# LEEDS KASHRUT AUTHORITY

Balance Sheet as at 30 April 2021

## Schedule of Fixed Assets

Schedule of Fixed Assets		2021		2020
		£		£
<b><u>FIXED ASSETS</u></b>				
Tangible Assets	7	3,659	7	3,305
Additions				354
		<hr/>		<hr/>
		3,659		3,659
Depreciation		3,460		3,394
Total Fixed Assets		199		265

## **CURRENT ASSETS**

Stock				
Debtors	8	4,652	8	5,421
Prepayments & Accruals				-
Inter Company loan		44,252		19,138
Cash at Bank and in Hand		<u>38,023</u>		<u>43,643</u>
		<u>86,927</u>		<u>68,202</u>

## **CURRENT LIABILITIES**

Creditors & Accruals	9	2,500	9	3,250
Inter Company loan		-		-
PAYE and other Taxes		-		503
Wages		-		-
VAT & Other Tax Liability		<u>-</u>		<u>-</u>
		<u>2,500</u>		<u>3,753</u>

## Net Current Assets / Liabilities

		84,428		64,451
Total Assets		<u>84,626</u>		<u>64,715</u>

## **Funds**

Unrestricted		84,626		64,715
	11	<u>84,626</u>	11	<u>64,715</u>

# LEEDS KASHRUT AUTHORITY

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# LEEDS KASHRUT AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30<sup>th</sup> APRIL 2021

### 1: Accounting Policies

#### 1.1: Basis of preparation of accounts

The financial statements are prepared under the historical cost convention, applicable accounting standards, the Charities Statement of Recommended Practice 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Report) Regulations 2005 issued under the Charities Act 2011.

#### 1.2: Tangible fixed assets

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

- |                         |                      |
|-------------------------|----------------------|
| - Fixtures and fittings | 15% reducing balance |
| - Computer equipment    | 25% reducing balance |
| -                       |                      |

#### 1.3 Income

Income is derived from the supervision of the provision and sales of kosher products and the supervision of the operation of Kashrut in synagogue halls and a variety of premises used for holding functions.

#### 1.4: Management and administrative expenditure

Expenditure on management and administrative of the charity includes all expenditure not directly related to the charitable activity. This includes costs of running office premises, staff salaries for administrative staff, accountancy and Independent Examiner's fees.

#### 1.5: Pension costs

The charity operates a money purchase scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

# LEEDS KASHRUT AUTHORITY

## Notes To The Financial Statements (continued) for the Year Ended 30 April 2021

### 2: Income from charitable trading activities

	2021 £	2020 £
Poultry Fees	-	-
Meat Fees	16,820	16,698
Supervision and Inspection Fees	37,056	37,800
Shomer Attendance	-	-
Gittin	-	2,000
Labels	-	-
Accreditation fees and Sundry Income	1,583	10,000
	<u>55,458</u>	<u>66,499</u>

### 3: Interest Receivable

	2021 £	2020 £
Bank interest receivable	-	-

### 4: Costs in Furtherance of Charitable Services

	Total 2021 £	Total 2020 £
Provision of Charitable Services:		
Supervision of Catering	25,198	50,170

### Analysis of provision of charitable services

	Staff Costs £	Other Costs £	2021 £	2020 £
Supervision of Catering	3,400	21,732	25,132	50,082
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 5 Management and Administration

	2021 £	2020 £
Salaries	-	-
Office Costs	2,034	2,542
Accountancy, Payroll Costs and Professional Fees	5,500	7,610
Other	3,175	2,865
	<u>10,709</u>	<u>13,017</u>

# LEEDS KASHRUT AUTHORITY

## Notes To The Financial Statements (continued) for the Year Ended 30 April 2021

### 6: Total resources expended

	Staff Costs £	Other Costs £	Total 2021 £	Total 2020 £
Direct Charitable expenditure	3,400	21,732	25,132	50,082
Management and Administration	-	-	-	-
	<u>3,400</u>	<u>21,732</u>	<u>25,132</u>	<u>50,082</u>

There are no donations included within the management and administration other costs (2020 - None)

Staff Costs	2021 £	2020 £
The aggregate payroll costs were:		
Wages and Salaries	3,400	24,921
Redundancy	-	-
Social Security Costs	-	1,893
Other Pension Costs	-	238
	<u>3,400</u>	<u>27,052</u>

Particulars of Employees:	2021 No	2020 No
The average number of staff employed by the charity during the financial period amounted to	0	1
	<u>0</u>	<u>1</u>

No remuneration was paid to the trustees in the year, nor were any trustees expenses reimbursed.

Other Costs:	2021 £	2020 £
Premises		
Other	-	-
	<u>-</u>	<u>-</u>

### 7. Net Movement in Funds for the Period

	2021 £	2020 £
The net movement in funds for the period is after charging:		
Staff pension contributions	-	238
Depreciations	66	88
	<u>-</u>	<u>238</u>

# LEEDS KASHRUT AUTHORITY

## Notes To The Financial Statements (continued) for the Year Ended 30 April 2021

### 8. Tangible Fixed Assets

	Fixtures and Fittings	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 May 2020	2,112	1,547	3,659
Additions			-
	<u>2,112</u>	<u>1,547</u>	<u>3,659</u>
At 30 April 2021	<u>2,112</u>	<u>1,547</u>	<u>3,659</u>
<b>Depreciation</b>			
At 1 May 2020	1,847	1,547	3,394
Charge for Period	<u>66</u>	<u>-</u>	<u>66</u>
At 30 April 2021	<u>1,913</u>	<u>1,547</u>	<u>3,460</u>
<b>Net Book Value</b>			
At 30 April 2021	<u>199</u>	<u>- 0</u>	<u>- 0</u>
At 1 May 2020	<u>266</u>	<u>- 0</u>	<u>- 0</u>

### 9. Debtors

	2021	2020
	£	£
Trade Debtors	4,652	5,421
Other Debtors	44,252	19,138
	<u>48,904</u>	<u>24,559</u>

### 10. Cash at Bank and in Hand

	2021	2020
	£	£
Bank deposit account	25,057	25,057
Bank current account	12,866	18,348
Cash	100	239
	<u>38,023</u>	<u>43,643</u>

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

	2021	2020
	£	£
Creditors and accruals	2,500	3,753
Value added tax	-	-
	<u>2,500</u>	<u>3,753</u>

# LEEDS KASHRUT AUTHORITY

## Notes To The Financial Statements (continued) for the Year Ended 30 April 2021

### 12. Analysis of net assets in unrestricted funds

	investment	Other net assets	Total 2021
	£	£	£
Net assets	25,057	12,966	38,023

### 13. Related Party Transactions

The Trustees confirm that there have been no related party transactions which require disclosure under FRS 8 (Related Party Transactions)

### 15. Contingent Liabilities

The Charity has no contingent liabilities at 30 April 2021