

Charity Number: 248773

LEEDS KASHRUT AUTHORITY
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED
30th APRIL 2022

LEEDS KASHRUT AUTHORITY

CONTENTS

| | PAGE |
|--|--------|
| Legal and Administrative Information | 1 |
| Trustees Annual Report | 2 - 3 |
| Independent Examiners Report to the Trustees | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 - 11 |

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 3rd 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 30th APRIL 2022

The Honorary Officers present their Report for the year ended 30th April 2022.

Honorary Officers

The elected Honorary Officers in office as at 30th April 2022 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 £15,244 has been added to the unrestricted funds giving a balance carried forward of £99,870 (2021 - £84,626)

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 30th APRIL 2022

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

10/07/2022

LEEDS KASHRUT AUTHORITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 30 APRIL 2022

| INCOME FROM CHARITABLE TRADING ACTIVITIES | 2022 | 2021 |
|---|---------------|---------------|
| Poultry Fees | 2,139.00 | - |
| Meat Supplies | 15,045.08 | 16,819.55 |
| Supervision & Inspection Fees | 39,121.29 | 37,056.29 |
| Shomer attendance | | |
| Gittin | 1,775.00 | - |
| Commission received | 1,587.50 | 1,582.50 |
| License Fee Received | 980.00 | |
| Donations | 25.00 | 360.00 |
| | <u>60,673</u> | <u>55,818</u> |
| Other Operating Income | | |
| Gross Interest Receivable | | |
| Sundry Income | | |
| Total Incoming Resources | <u>60,673</u> | <u>55,818</u> |
| CHARITABLE EXPENDITURE | | |
| PROVISION OF CHARITABLE SERVICES | | |
| Salaries & and staff recharge costs | 4,227.97 | 3,399.97 |
| Employers National Insurance Costs | - | - |
| Staff Pension Costs | 3,208.34 | - |
| Other Costs | 23,135 | 21,732 |
| Redundancy costs | - | - |
| Depreciation | 50 | 66 |
| Total costs in furtherance of charitable objects | <u>30,621</u> | <u>25,198</u> |
| Management and administration | | |
| Salaries & and staff recharge costs | | |
| Light & Heat | - 25 | 656 |
| Insurance | 214 | 196 |
| Accountancy | 5,296 | 5,500 |
| Gittin Costs | 733 | - |
| Cleaning | 100 | |
| Printing Postage Stationery including labels | 886 | 869 |
| Advertising | 198 | 198 |
| Website | 209 | |
| Telephone | 442 | 1,165 |
| Legal & Professional | 50 | |
| Sundry Expenses | 1,499 | 321 |
| Kosher Accreditation | - | 50 |
| Licences | 80 | 135 |
| Motor & Travel Costs | 54 | 1,537 |
| Charity Donation | 5,000 | |
| Bank Charges | 72 | 82 |
| | <u>14,808</u> | <u>10,709</u> |
| TOTAL RESOURCES EXPENDED | <u>45,429</u> | <u>35,907</u> |
| NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR | <u>15,244</u> | <u>19,911</u> |

LEEDS KASHRUT AUTHORITY

Balance Sheet as at 30 April 2022

Schedule of Fixed Assets

| | 2022 £ | | 2021 £ |
|---|---------------|----|---------------|
| <u>FIXED ASSETS</u> | | | |
| Tangible Assets | 3,659 | 7 | 3,659 |
| Additions | | | |
| | <u>3,659</u> | | <u>3,659</u> |
| Depreciation | 3,510 | | 3,460 |
| Total Fixed Assets | 149 | | 199 |
| <u>CURRENT ASSETS</u> | | | |
| Stock | | | |
| Debtors | 6,340 | 8 | 4,652 |
| Prepayments & Accruals | | | |
| Inter Company loan | 64,213 | | 44,252 |
| Cash at Bank and in Hand | 29,168 | | 38,023 |
| | <u>99,721</u> | | <u>86,927</u> |
| <u>CURRENT LIABILITIES</u> | | | |
| Creditors & Accruals | - | 9 | 2,500 |
| Inter Company loan | - | | - |
| PAYE and other Taxes | - | | - |
| Wages | - | | - |
| VAT & Other Tax Liability | - | | - |
| | <u>-</u> | | <u>2,500</u> |
| Net Current Assets / Liabilities | 99,722 | | 84,428 |
| Total Assets | <u>99,870</u> | | <u>84,626</u> |
| <u>Funds</u> | | | |
| Unrestricted | 99,870 | | 84,626 |
| | <u>99,870</u> | 11 | <u>84,626</u> |
| | 0 | | 0 |

LEEDS KASHRUT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th APRIL 2022

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 to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset 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 2022

2: Income from charitable trading activities

| | 2022 £ | 2021 £ |
|--------------------------------------|---------------|---------------|
| Poultry Fees | 2,139 | - |
| Meat Fees | 15,045 | 16,820 |
| Supervision and Inspection Fees | 39,121 | 37,056 |
| Shomer Attendance | - | - |
| Gittin | 1,775 | - |
| Labels | - | - |
| Accreditation fees and Sundry Income | 1,588 | 1,583 |
| | <u>59,668</u> | <u>55,458</u> |

3: Interest Receivable

| | 2022 £ | 2021 £ |
|--------------------------|-----------|-----------|
| Bank interest receivable | - | - |

4: Costs in Furtherance of Charitable Services

| | Total 2022 £ | Total 2021 £ |
|--|--------------------|--------------------|
| Provision of Charitable Services: | | |
| Supervision of Catering | 30,621 | 25,198 |

Analysis of provision of charitable services

| | Staff Costs £ | Other Costs £ | 2022 £ | 2021 £ |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Supervision of Catering | 7,436 | 23,135 | 30,571 | 25,132 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

5 Management and Administration

| | 2022 £ | 2021 £ |
|--|---------------|---------------|
| Salaries | - | - |
| Office Costs | 1,537 | 2,034 |
| Accountancy, Payroll Costs and Professional Fees | 5,346 | 5,500 |
| Other | 2,925 | 3,175 |
| Charity Donation | 5,000 | |
| | <u>14,808</u> | <u>10,709</u> |

LEEDS KASHRUT AUTHORITY

Notes To The Financial Statements (continued) for the Year Ended 30 April 2022

6: Total resources expended

| | Staff Costs £ | Other Costs £ | Total 2022 £ | Total 2021 £ |
|-------------------------------|------------------|------------------|-----------------|-----------------|
| Direct Charitable expenditure | 7,436 | 23,135 | 30,571 | 25,132 |
| Management and Administration | | | | |
| | <u>7,436</u> | <u>23,135</u> | <u>30,571</u> | <u>25,132</u> |

There are no donations included within the management and administration other costs

| Staff Costs | 2022 £ | 2021 £ |
|-----------------------------------|--------------|--------------|
| The aggregate payroll costs were: | | |
| Wages and Salaries | 4,228 | 3,400 |
| Redundancy | - | - |
| Social Security Costs | - | - |
| Other Pension Costs | 3,208 | - |
| | <u>7,436</u> | <u>3,400</u> |

| Particulars of Employees: | 2022 No | 2021 No |
|---|------------|------------|
| The average number of staff employed by the charity during the financial period amounted to | 0 | 0 |
| | <u>0</u> | <u>0</u> |

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

| Other Costs: | 2022 £ | 2021 £ |
|--------------|-----------|-----------|
| Premises | | |
| Other | | |
| | <u>-</u> | <u>-</u> |

7. Net Movement in Funds for the Period

| | 2022 £ | 2021 £ |
|---|--------------|-----------|
| The net movement in funds for the period is after charging: | | |
| Staff pension contributions | 3,208 | - |
| Depreciations | 50 | 66 |
| | <u>3,258</u> | <u>66</u> |

LEEDS KASHRUT AUTHORITY

Notes To The Financial Statements (continued) for the Year Ended 30 April 2022

8. Tangible Fixed Assets

| | Fixtures and Fittings | Computer equipment | Total |
|-----------------------|--------------------------|-----------------------|--------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 May 2021 | 2,112 | - | 2,112 |
| Additions | <u>2,112</u> | <u>-</u> | <u>-</u> |
| | 2,112 | - | 2,112 |
| At 30 April 2022 | <u>2,112</u> | <u>-</u> | <u>2,112</u> |
| Depreciation | | | |
| At 1 May 2021 | 1,913 | 0 | 1,913 |
| Charge for Period | <u>50</u> | <u>-</u> | <u>50</u> |
| At 30 April 2022 | 1,963 | 0 | 1,963 |
| Net Book Value | | | |
| At 30 April 2022 | <u>149</u> | <u>0</u> | <u>149</u> |
| At 1 May 2021 | <u>199</u> | <u>0</u> | <u>199</u> |

9. Debtors

| | 2022 | 2021 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade Debtors | 6,340 | 4,652 |
| Other Debtors | 64,213 | 44,252 |
| | <u>70,553</u> | <u>48,904</u> |

10. Cash at Bank and in Hand

| | 2022 | 2021 |
|----------------------|---------------|---------------|
| | £ | £ |
| Bank deposit account | 25,057 | 25,057 |
| Bank current account | 4,011 | 12,866 |
| Cash | 100 | 100 |
| | <u>29,168</u> | <u>38,023</u> |

11. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|------------------------|----------|--------------|
| | £ | £ |
| Creditors and accruals | - | 2,500 |
| Value added tax | - | - |
| | <u>-</u> | <u>2,500</u> |

LEEDS KASHRUT AUTHORITY

Notes To The Financial Statements (continued) for the Year Ended 30 April 2022

12. Analysis of net assets in unrestricted funds

| | investment | Other net assets | Total 2022 |
|------------|------------|---------------------|------------|
| | £ | £ | £ |
| Net assets | 25,057 | 4,111 | 29,168 |

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 2022