

Charity Number: 248773

LEEDS KASHRUT AUTHORITY
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED
30th APRIL 2023

LEEDS KASHRUT AUTHORITY

CONTENTS

	PAGE
Legal and Administrative Information	1
Trustees Annual Report	2 - 3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 10

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 2023

The Honorary Officers present their Report for the year ended 30th April 2023.

Honorary Officers

The elected Honorary Officers in office as at 30th April 2023 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 £11,758 has been added to the unrestricted funds giving a balance carried forward of £111,628 (2022 - £99,870)

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 2023

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

10/08/2023

LEEDS KASHRUT AUTHORITY

Statement of Financial Activities For the Period Ended 30 April 2023

	Note	Total Funds 2023	Total Funds 2022
Incoming resources			
Income from charitable trading activities			
Income from charitable trading activities	2	57,637.68	60,672.87
Interest receivable	3	-	-
		<u>57,637.68</u>	<u>60,672.87</u>
Resources expended			
Charitable expenditure			
Cost of furtherance of charitable objects	4	33,817.39	30,620.74
Management and administration	5	14,808.17	14,808.17
	6	<u>48,625.56</u>	<u>45,428.91</u>
Net outgoing resources for the year	7	9,012.12	15,243.96
		106,662.85	91,418.89
Unrestricted funds brought forward		<u>115,674.97</u>	<u>106,662.85</u>

There were no recognised gains or losses for 2022 or 2023, other than those included in the Statement of Financial Activity.

LEEDS KASHRUT AUTHORITY

Balance Sheet

As at 30 April 2023

		2023	2022
	Note	£	£
Fixed Assets			
Tangible assets	8	112	149
Current assets			
Debtors	9	2,885	6,340
Cash at bank and in hand	10	29,144	29,168
		<hr/>	<hr/>
		32,029	35,508
Creditors			
Amounts falling due within one year	11	-	-
Net current assets		32,029	35,508
Total assets less current liabilities		<hr/> <hr/>	<hr/> <hr/>
		32,141	35,657
Funds			
Unrestricted		111,628.05	99,870
		111,628.05	99,870

These financial statements were approved by the members of the committee

on and are signed on their behalf by:

Mr S A Frieze
Chairman and Representative Member

LEEDS KASHRUT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th APRIL 2023

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 2023

2: Income from charitable trading activities

	2023 £	2022 £
Poultry Fees	-	2,139
Meat Fees	16,485	15,045
Supervision and Inspection Fees	35,630	39,121
Shomer Attendance		-
Gittin	3,880	1,775
Labels		-
Accreditation fees and Sundry Income	1,693	1,588
	<u>57,688</u>	<u>59,668</u>

3: Interest Receivable

	2023 £	2022 £
Bank interest receivable	-	-

4: Costs in Furtherance of Charitable Services

	Total 2023 £	Total 2022 £
Provision of Charitable Services:		
Supervision of Catering	33,817	30,621

Analysis of provision of charitable services

	Staff Costs £	Other Costs £	2023 £	2022 £
Supervision of Catering	9,064	24,716	33,780	30,571
	<u></u>	<u></u>	<u></u>	<u></u>

5 Management and Administration

	2023 £	2022 £
Salaries	-	-
Office Costs	1,033	1,537
Accountancy, Payroll Costs and Professional Fees	5,178	5,346
Other	3,221	2,925
Charity Donation	950	5,000
	<u>10,382</u>	<u>14,808</u>

LEEDS KASHRUT AUTHORITY

Notes To The Financial Statements (continued) for the Year Ended 30 April 2023

6: Total resources expended

	Staff Costs £	Other Costs £	Total 2023 £	Total 2022 £
Direct Charitable expenditure	9,064	24,716	33,780	30,571
Management and Administration				
	<u>9,064</u>	<u>24,716</u>	<u>33,780</u>	<u>30,571</u>

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

Staff Costs	2023 £	2022 £
The aggregate payroll costs were:		
Wages and Salaries	5,564	4,228
Redundancy	-	-
Social Security Costs	-	-
Other Pension Costs	3,500	3,208
	<u>9,064</u>	<u>7,436</u>

Particulars of Employees:	2023 No	2022 No
The average number of staff employed by the charity during the financial period amounted to	0	0

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

Other Costs:	2023 £	2022 £
Premises		
Other		
	<u>-</u>	<u>-</u>

7. Net Movement in Funds for the Period

	2023 £	2022 £
The net movement in funds for the period is after charging:		
Staff pension contributions	3,500	3,208
Depreciations	37	50
	<u></u>	<u></u>

LEEDS KASHRUT AUTHORITY

Notes To The Financial Statements (continued) for the Year Ended 30 April 2023

8. Tangible Fixed Assets

	Fixtures and Fittings	Computer equipment	Total
	£	£	£
Cost			
At 1 May 2022	2,112	-	2,112
Additions	<u>2,112</u>	<u>-</u>	<u>-</u>
	2,112	-	2,112
At 30 April 2023	<u>2,112</u>	<u>-</u>	<u>2,112</u>
Depreciation			
At 1 May 2022	1,963	0	1,963
Charge for Period	<u>37</u>	<u>-</u>	<u>37</u>
At 30 April 2023	2,000	0	2,000
Net Book Value			
At 30 April 2023	<u>112</u>	<u>-</u>	<u>112</u>
	112	-	-
At 1 May 2022	<u>149</u>	<u>0</u>	<u>149</u>

9. Debtors

	2023	2022
	£	£
Trade Debtors	2,885	6,340
Other Debtors	79,487	64,213
	<u>82,372</u>	<u>70,553</u>

10. Cash at Bank and in Hand

	2023	2022
	£	£
Bank deposit account	25,057	25,057
Bank current account	3,987	4,011
Cash	100	100
	<u>29,144</u>	<u>29,168</u>

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors and accruals	-	-
Value added tax	-	-
	<u>-</u>	<u>-</u>

LEEDS KASHRUT AUTHORITY

Notes To The Financial Statements (continued) for the Year Ended 30 April 2023

12. Analysis of net assets in unrestricted funds

	investment	Other net assets	Total 2023
	£	£	£
Net assets	25,057	4,087	29,144

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 2023