

Charity Number: 248773

**LEEDS KASHRUT AUTHORITY**  
**ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE PERIOD ENDED**  
**30<sup>th</sup> APRIL 2024**

# 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	BHH Synagogue
Mr D Jacobs	BHH Synagogue
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 2024**

The Honorary Officers present their Report for the year ended 30<sup>th</sup> April 2024.

#### **Honorary Officers**

The elected Honorary Officers in office as at 30<sup>th</sup> April 2024 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 £3,077 has been added to the unrestricted funds giving a balance carried forward of £114,705 (2023 - £111,628)

#### **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 2024**

#### **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

30/06/2024

# LEEDS KASHRUT AUTHORITY

## Statement of Financial Activities For the Period Ended 30 April 2024

	Note	Total Funds 2024	Total Funds 2023
<b>Incoming resources</b>			
<b>Income from charitable trading activities</b>			
Income from charitable trading activities	2	47,716.39	57,637.68
Interest receivable	3		
		<u>47,716.39</u>	<u>57,637.68</u>
<b>Resources expended</b>			
<b>Charitable expenditure</b>			
Cost of furtherance of charitable objects	4	28,652.71	33,817.39
Management and administration	5	16,061.56	14,808.17
	6	<u>44,714.27</u>	<u>48,625.56</u>
<b>Net outgoing resources for the year</b>			
	7	3,002.12	9,012.12
Unrestricted funds brought forward		115,674.97	106,662.85
		<u>118,677.09</u>	<u>115,674.97</u>

There were no recognised gains or losses for 2023 or 2024, other than those included in the Statement of Financial Activity.

# LEEDS KASHRUT AUTHORITY

## Balance Sheet As at 30 April 2024

		2024	2023
	Note	£	£
<b>Fixed Assets</b>			
Tangible assets	8	84	112
<b>Current assets</b>			
Debtors	9	4,988	2,885
Cash at bank and in hand	10	26,761	29,144
		<hr/>	<hr/>
		31,749	32,029
<b>Creditors</b>			
Amounts falling due within one year	11	-	-
<b>Net current assets</b>		31,749	32,029
<b>Total assets less current liabilities</b>		<hr/> <hr/>	<hr/> <hr/>
		31,833	32,141
<b>Funds</b>			
Unrestricted		114,705.17	111,628.05
		114,705.17	111,628.05

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 30<sup>th</sup> APRIL 2024

### 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 2024

## 2: Income from charitable trading activities

	2024 £	2023 £
Poultry Fees	-	-
Meat Fees	8,367	16,485
Supervision and Inspection Fees	29,645	35,630
Shomer Attendance		
Gittin	750	3,880
Labels		
Accreditation fees and Sundry Income	8,830	1,693
	<u>47,591</u>	<u>57,688</u>

## 3: Interest Receivable

	2024 £	2023 £
Bank interest receivable		

## 4: Costs in Furtherance of Charitable Services

	Total 2024 £	Total 2023 £
Provision of Charitable Services:		
Supervision of Catering	28,653	33,817

## Analysis of provision of charitable services

	Staff Costs £	Other Costs £	2024 £	2023 £
Supervision of Catering	8,908	19,716	28,625	33,780

## 5 Management and Administration

	2024 £	2023 £
Salaries	-	-
Office Costs	718	1,033
Accountancy, Payroll Costs and Professional Fees	5,220	5,178
Other	4,024	3,221
Charity Donation	6,100	950
	<u>16,062</u>	<u>10,382</u>

# LEEDS KASHRUT AUTHORITY

## Notes To The Financial Statements (continued) for the Year Ended 30 April 2024

### 6: Total resources expended

	Staff Costs £	Other Costs £	Total 2024 £	Total 2023 £
Direct Charitable expenditure	8,908	19,716	28,625	33,780
Management and Administration				
	<u>8,908</u>	<u>19,716</u>	<u>28,625</u>	<u>33,780</u>

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

Staff Costs	2024 £	2023 £
The aggregate payroll costs were:		
Wages and Salaries	5,408	5,564
Redundancy	-	-
Social Security Costs	-	-
Other Pension Costs	3,500	3,500
	<u>8,908</u>	<u>9,064</u>

Particulars of Employees:	2024 No	2023 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:	2024 £	2023 £
Premises		
Other	-	-

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

	2024 £	2023 £
The net movement in funds for the period is after charging:		
Staff pension contributions	3,500	3,500
Depreciations	28	37

# LEEDS KASHRUT AUTHORITY

## Notes To The Financial Statements (continued) for the Year Ended 30 April 2024

### 8. Tangible Fixed Assets

	Fixtures and Fittings	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 May 2023	2,112	-	2,112
Additions			-
	2,112	-	2,112
			-
At 30 April 2024	2,112	-	2,112
			-
<b>Depreciation</b>			
At 1 May 2023	2,000	-	2,000
Charge for Period	28	-	28
			-
At 30 April 2024	2,028	-	2,028
			-
<b>Net Book Value</b>			
At 30 April 2024	84	-	84
			-
At 1 May 2023	112	-	112

### 9. Debtors

	2024	2023
	£	£
Trade Debtors	4,988	2,885
Other Debtors	82,872	79,487
	87,860	82,372

### 10. Cash at Bank and in Hand

	2024	2023
	£	£
Bank deposit account	25,057	25,057
Bank current account	1,604	3,987
Cash	100	100
	26,761	29,144

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

	2024	2023
	£	£
Creditors and accruals	-	-
Value added tax	-	-
	-	-

## LEEDS KASHRUT AUTHORITY

### Notes To The Financial Statements (continued) for the Year Ended 30 April 2024

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

	investment	Other net	Total
	assets	assets	2024
	£	£	£
Net assets	25,057	1,704	26,761

#### 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 2024