NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

England & Wales · Charity number 263423

Details

Status	Registered
Legal form	Other
Registered	1972-06-30
Register	View on the Charity Commission register

Contact

Address	C/o London Board Of Shechita 305 Ballards Lane London N12 8GB
Phone	02083499160
Email	info@shechita.co.uk
Website	www.shechitauk.org

Activities

Objects: THE COUNCIL SHALL BE RESPONSIBLE FOR:- A) THE PROMOTION AND SAFEGUARDING OF SHECHITA IN GREAT BRITAIN B) PROVIDING A FORUM FOR ITS MEMBERS TO DISCUSS COMMON ISSUES RELATING TO, INTER ALIA, THE MARKET FOR KOSHER MEAT AND POULTRY, THE USE OF ABATTOIRS FOR SHECHITA, THE ENGAGEMENT OF STAFF AND THE LICENSING OF BUTCHERS AND FACTORIES C) SUCH OTHER MATTERS PERTAINING TO SHECHITA WHICH MAY ARISE FROM TIME TO TIME AND WHICH THE COUNCIL FEELS RELEVANT TO ITS ACTIVITIES.

Activities: The National Council has continue to assist communities on matters appertaining to the administration of shechita practice and to the preservation of the Jewish religious method of humane slaughter of permitted species of animals for food - Shechita - as a religious moral right, at home and abroad.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,013	£62,116	-	-
2023-12-31	£48,011	£42,420	-	-
2022-12-31	£48,000	£43,076	-	-
2021-12-31	£49,000	£47,263	-	-
2020-12-31	£55,434	£95,469	-	-

Trustees

Name	Role	Appointed
Ben Mire		2014-02-25
David Pine		2014-02-25
Leo Winter		2014-02-25
Yankel Kaufman		2017-01-01

Accounts

CHARITY REGISTRATION NUMBER: 263423

National Council of Shechita Boards of Great Britain

Unaudited Financial Statements

31 December 2024

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

National Council of Shechita Boards of Great Britain

Financial Statements

Year ended 31 December 2024

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National Council of Shechita Boards of Great Britain

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	National Council of Shechita Boards of Great Britain
Charity registration number	263423
Principal office	London Board Of Shechita 305 Ballards Lane London
The trustees	D Pine B Mire L Winter
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

a. Constitution
National Council of Shechita Boards of Great Britain is a registered charity, number 263423, and is constituted under a Constitution. The Charity is constituted under Laws adopted on the 9th May 1954, as amended, and adopted at a Meeting of the National Council on the 10th June 2013. The Charity was registered with the Charity Commission on the 30th June 1972. The main beneficiary of the Fund is Shechita UK (SHUK), which is a community wide campaign that unites Representatives from the Board of Deputies of British Jews, the NCSB, the Union of Orthodox Hebrew Congregations and the Campaign for the Protection of Shechita. SHUK was established to promote awareness and education about the Jewish Religious humane method of despatching animals for food, and to dispel the myths and falsehoods that have all, too often, been used as a means to attack Jews and their religion.

b. Methods of appointment or election of Trustees
The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Trustees are responsible for the administration of the Shechita Defence Fund (which is included within the general fund), in accordance with the revised Deed of Trust. The Trusteeship of the fund is shared equally by Trustees nominated by the Trustees of the National Council of Shechita Boards (NCSB) and Trustees nominated by the Honorary Officers of the Board of Deputies of British Jews. However, the fund is administered by the NCSB alone.

c. Organisational structure and decision-making policies
The Trustees of the NCSB are appointed in accordance with Paragraph 9 of the Constitution (as adopted at the Meeting of the 10th June 2013). Clause 9 provides that the Members of the Council shall elect a Chair, two Vice Chairs and an Honorary Treasurer from amongst its Members. The Term of Office for each Officer shall be three years, each Term renewable for a maximum 2 further periods of three years. Insofar as is practical, the Chair and the two Vice Chairs shall not be Representatives of the same Shechita Board.

d. Policies adopted for the induction and training of Trustees
New Trustees receive appropriate training to ensure they can carry out their role.

e. Financial risk management
The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

a. Policies and objectives
The main objectives of the Charity are:-

(a) The promotion and safeguarding of shechita in Great Britain;
(b) Providing a forum for its Members to discuss common issues relating to inter alia, the market for kosher meat and poultry, the use of abattoirs for shechita, the engagement of staff and the licensing of butchers and factories;
(c) The administration and operation of the Shechita Defence Levy. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives
The National Council of Shechita Boards of Great Britain ("NCSB") has continued to assist communities on matters appertaining to the administration of shechita practice, and preservation of the Jewish, religious method of humane slaughter of permitted species of animals for food – shechita – as a religious and moral right, at home and abroad. It also monitors media comment, and through the services of Members of Shechita UK ("SHUK"), its appointed Public Relations Consultants, it addresses all adverse comments, as well as information requests.

c. Main activities undertaken to further the Charity's purposes for the public benefit The Trustees confirmed that they have compiled with their duty, under Section 17 of the Charities' Act 2011, to have due regard to the Charity Commission's General Guidance on the Public Benefit. The sections of this report below, entitled 'Objectives and Activities', 'Achievements and Performance' and 'Structure, Governance and Management' set out the objectives of the NCSB and report on the activity and successes in the year to the 31 December 2022. The NCSB plays a key role in the bringing together all Shechita Authorities, to address matters of the common concern and interest. These cover the protection of the practice of Shechita, exchange of good practice and the coordination of the administration of shechita in the UK.

The Trustees have considered this matter and concluded:-

(i) That the aims of the National Council continue to be charitable;
(ii) That the aims and the work done give identifiable benefits to the charitable sector, and both indirectly and directly to individuals in need;
(iii) That the benefits to the public are not unreasonably restricted in any way, and certainly not by ability to pay,and;
(iv) That there is no detriment or harm arising from the aims or activities.

Achievements and performance

a. Main achievements of the Charity
The main Shechita Defence Activities carried out throughout the year were as follows: a) Labelling – campaigning against pejorative one-dimensional labelling, such as ‘stunned’ or ‘non-stunned’;
b) Parliamentary monitoring;
c) Government consultations including but not limited to, the consultation around the length of journeys to an abattoir;
d) Significant work in relation to defending attacks on shechita primarily in the UK but also in Belgium, Poland, Holland, Austria, Finland, Greece, Romania and Cyprus;
e) Media monitoring;
f) Targeted media relations;
g) Advocacy around relevant legislation and Brexit;
h) DEFRA – continuous communications to protect the practice of shechita, and attending significant meetings with ministers and senior civil servants;
i) FSA – Ongoing communications with the regulatory body around religious slaughter; j) Community engagement.

The NCSB takes pride in rigorous, annual Licensing Systems, in placing shechita staff, through the Rabbinical Commission for the Licensing of Shochetim (slaughter staff) in England.

Through its liaison with the SHUK, it helps to secure the continued statutory recognition of the Rabbinical Commission. It believes that the way in which shochetim are trained and licensed has much to show those involved in the continued use of the Certificates for Competence for all slaughter staff.

There continues to be close liaison between the NCSB and the Rabbinical Commission, both over the licensing arrangements and over the impact of the EU Regulation and its requirements for competency.

The challenges for the NCSB in 2024 and beyond are to ensure that repeated attacks on shechita, from both inside the UK and in Europe, are successfully opposed.

The Council will also liaise between its Members to try and ensure that more satisfactory supplies of kosher, slaughtered meat are available in abattoirs located within the UK, recognising the danger to shechita defence that can arise from over-dependency on imported supplies.

The NCSB has agreed, in principle, to develop the idea of a Shechita Defence Levy, to ensure adequate and proportionate funds are available from each of the Member Boards, dependent on the respective sizes of their component Synagogal Bodies by Membership. This is not an exact science and thus the Council have become dependent on variable contributions from its Constituent Members, with the London Board for Shechita having been the main financial contributor, both historically and throughout the year in question.

b. Review of activities
The National Council of Shechita Boards of Great Britain is a registered charity and a non-profit-making entity, and it budgets for a modest surplus to enable it to operate with financial stability. For the year ended 31 December 2024, the results show a surplus of £1,897 (2023: surplus of £5,591). The total income from donations in the year was £64,000 (2023: £48,000). Total expenditure during the year was £62,116 (2023: £42,420). At 31st Dec 2024, the charity reports net current assets of £4,978 (2023; £3,081).

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Total funds held by the charity at the year-end were £4,978 (2023: £3,081). All of these were unrestricted.

d. Principal risks and uncertainties
The trustees have continued to assess the risks to which the charity is exposed, and in particular to those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees' annual report was approved on 1 September 2025 and signed on behalf of the board of trustees by:

B Mire
Trustee

Independent Examiner's Report to the Trustees of National Council of Shechita Boards of Great Britain

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of National Council of Shechita Boards of Great Britain ('the charity') for the year ended 31 December 2024.

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

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.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

1 September 2025

National Council of Shechita Boards of Great Britain

Statement of Financial Activities

Year ended 31 December 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**4**	64,000	64,000	48,000
Investment income	**5**	13	13	11
Total income		64,013	64,013	48,011
Expenditure				
Expenditure on charitable activities	**6,7**	62,116	62,116	42,420
Total expenditure		62,116	62,116	42,420
Net income and net movement in funds		1,897	1,897	5,591
Reconciliation of funds				
Total funds brought forward		3,081	3,081	(2,510)
Total funds carried forward		4,978	4,978	3,081

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 9 to 13 form part of these financial statements.

National Council of Shechita Boards of Great Britain

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	**12**	–	3,000
Cash at bank and in hand		6,478	1,881
		6,478	4,881
Creditors: amounts falling due within one year	**13**	1,500	1,800
Net current assets		4,978	3,081
Total assets less current liabilities		4,978	3,081
Net assets		4,978	3,081
Funds of the charity			
Unrestricted funds		4,978	3,081
Total charity funds	**14**	4,978	3,081

These financial statements were approved by the board of trustees and authorised for issue on 1 September 2025, and are signed on behalf of the board by:

B Mire
Trustee

The notes on pages 9 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 305 Ballards Lane, London, N12 8GB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- 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.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

3. Accounting policies *(continued)*

Financial instruments ***(continued)***

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

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 £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	64,000	64,000	48,000	48,000

5. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	13	13	11	11

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Defence of Shechita	60,544	60,544	39,600	39,600
Support costs	1,572	1,572	2,820	2,820
	62,116	62,116	42,420	42,420

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Defence of Shechita	60,544	72	60,616	39,660
Governance costs	–	1,500	1,500	2,760
	60,544	1,572	62,116	42,420

8. Analysis of support costs

	Analysis of support costs £	**Total 2024 £**	Total 2023 £
General office	72	72	60
Governance costs	1,500	1,500	2,760
	1,572	1,572	2,820

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,800

10. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Debtors

	2024	2023
	£	£
Other debtors	–	3,000

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,500	1,800

14. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2024	Income	Expenditure	**At 31 Dec 2024**
	£	£	£	£
General funds	3,081	64,013	(62,116)	4,978

	At 01 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	(2,510)	48,011	(42,420)	3,081

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Current assets	6,478	6,478
Creditors less than 1 year	(1,500)	(1,500)
Net assets	4,978	4,978

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	4,881	4,881
Creditors less than 1 year	(1,800)	(1,800)
Net assets	3,081	3,081

16. Taxation

National Council Of Shechita Boards Of Great Britain is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Accounts

CHARITY REGISTRATION NUMBER: 263423

National Council of Shechita Boards of Great Britain

Unaudited Financial Statements

31 December 2023

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Financial Statements

Year ended 31 December 2023

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National Council of Shechita Boards of Great Britain

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

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d. Policies adopted for the induction and training of Trustees

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e. Financial risk management

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The NCSB has agreed, in principle, to develop the idea of a Shechita Defence Levy, to ensure adequate and proportionate funds are available from each of the Member Boards, dependent on the respective sizes of their component Synagogal Bodies by Membership. This is not an exact science and thus the Council have become dependent on variable contributions from its Constituent Members, with the London Board for Shechita having been the main financial contributor, both historically and throughout the year in question.

b. Review of activities
The National Council of Shechita Boards of Great Britain is a registered charity and a non-profit-making entity, and it budgets for a modest surplus to enable it to operate with financial stability. For the year ended 31 December 2023, the results show a surplus of £5,591 (2022: surplus of £4,924). The total income from donations in the year was £48,000. Total expenditure during the year was £42,420 (2022: £43,076). At 31st Dec 2023, the charity reports funds of £3,081 (2022; -£2,510).

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity has no restricted funds.

d. Principal risks and uncertainties
The trustees have continued to assess the risks to which the charity is exposed, and in particular to those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees' annual report was approved on 22 August 2024 and signed on behalf of the board of trustees by:

B Mire
Trustee

Independent Examiner's Report to the Trustees of National Council of Shechita Boards of Great Britain

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of National Council of Shechita Boards of Great Britain ('the charity') for the year ended 31 December 2023.

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

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.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

22 August 2024

National Council of Shechita Boards of Great Britain

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies	**4**	48,000	48,000	48,000
Investment income	**5**	11	11	–
Total income		48,011	48,011	48,000
Expenditure				
Expenditure on charitable activities	**6,7**	42,420	42,420	43,076
Total expenditure		42,420	42,420	43,076
Net income and net movement in funds		5,591	5,591	4,924
Reconciliation of funds				
Total funds brought forward		(2,510)	(2,510)	(7,434)
Total funds carried forward		3,081	3,081	(2,510)

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 9 to 13 form part of these financial statements.

National Council of Shechita Boards of Great Britain

Statement of Financial Position

31 December 2023

	Note	**2023** £	2022 £
Current assets			
Debtors	**12**	3,000	3,000
Cash at bank and in hand		1,881	1,090
		4,881	4,090
Creditors: amounts falling due within one year	**13**	1,800	6,600
Net current assets		3,081	(2,510)
Total assets less current liabilities		3,081	(2,510)
Net assets		3,081	(2,510)
Funds of the charity			
Unrestricted funds		3,081	(2,510)
Total charity funds	**14**	3,081	(2,510)

These financial statements were approved by the board of trustees and authorised for issue on 22 August 2024, and are signed on behalf of the board by:

B Mire
Trustee

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 305 Ballards Lane, London, N12 8GB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- 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.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- 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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

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 £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	48,000	48,000	48,000	48,000

5. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	11	11	–	–

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Defence of Shechita	39,600	39,600	39,600	39,600
Support costs	2,820	2,820	3,476	3,476
	42,420	42,420	43,076	43,076

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Defence of Shechita	39,600	60	39,660	39,476
Governance costs	–	2,760	2,760	3,600
	39,600	2,820	42,420	43,076

8. Analysis of support costs

	Analysis of support costs £	**Total 2023 £**	Total 2022 £
General office	60	60	124
Governance costs	2,760	2,760	3,600
	2,820	2,820	3,724

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,800	3,600

10. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Debtors

	2023	2022
	£	£
Other debtors	3,000	3,000

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,800	6,600

14. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2023	Income	Expenditure	**At 31 Dec 2023**
	£	£	£	£
General funds	(2,510)	48,011	(42,420)	3,081

	At 01 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	(7,434)	48,000	(43,076)	(2,510)

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Current assets	4,881	4,881
Creditors less than 1 year	(1,800)	(1,800)
Net assets	3,081	3,081

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	4,090	4,090
Creditors less than 1 year	(6,600)	(6,600)
Net assets	(2,510)	(2,510)

16. Taxation

National Council of Shechita Boards of Great Britain is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Accounts

Charity number: 263423

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	B J C Mire D Pine L Winter
Charity registered number	263423
Principal office	305 Ballards Lane London N12 8GB
Accountants	Blick Rothenberg Limited Chartered Accountants 16 Great Queen Street Covent Garden London WC2B 5AH
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4UQ

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2022 to 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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).

Objectives and activities

a. Policies and objectives

The main objectives of the Charity are:-

(a) The promotion and safeguarding of shechita in Great Britain;

(b) Providing a forum for its Members to discuss common issues relating to inter alia, the market for kosher meat and poultry, the use of abattoirs for shechita, the engagement of staff and the licensing of butchers and factories;

(c) The administration and operation of the Shechita Defence Levy.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The National Council of Shechita Boards of Great Britain ("NCSB") has continued to assist communities on matters appertaining to the administration of shechita practice, and preservation of the Jewish, religious method of humane slaughter of permitted species of animals for food – shechita – as a religious and moral right, at home and abroad.

It also monitors media comment, and through the services of Members of Shechita UK ("SHUK"), its appointed Public Relations Consultants, it addresses all adverse comments, as well as information requests.

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees confirmed that they have compiled with their duty, under Section 17 of the Charities' Act 2011, to have due regard to the Charity Commission's General Guidance on the Public Benefit.

The sections of this report below, entitled 'Objectives and Activities', 'Achievements and Performance' and 'Structure, Governance and Management' set out the objectives of the NCSB and report on the activity and successes in the year to the 31 December 2022.

The NCSB plays a key role in the bringing together all Shechita Authorities, to address matters of the common concern and interest.

These cover the protection of the practice of Shechita, exchange of good practice and the coordination of the administration of shechita in the UK.

The Trustees have considered this matter and concluded:-

(i) That the aims of the National Council continue to be charitable;

(ii) That the aims and the work done give identifiable benefits to the charitable sector, and both indirectly and directly to individuals in need;

(iii) That the benefits to the public are not unreasonably restricted in any way, and certainly not by ability to pay,and;

(iv) That there is no detriment or harm arising from the aims or activities.

Achievements and performance

a. Main achievements of the Charity

The main Shechita Defence Activities carried out throughout the year were as follows:

a) Labelling – campaigning against pejorative one-dimensional labelling, such as ‘stunned’ or ‘non-stunned’;
b) Parliamentary monitoring;
c) Government consultations including but, not limited to, the consultation around the length of journeys to an abattoir;
d) Significant work in relation to defending attacks on shechita primarily in the UK but also in Belgium, Poland, Holland, Austria, Finland, Greece, Romania and Cyprus;
e) Media monitoring;
f) Targeted media relations;
g) Advocacy around relevant legislation and Brexit;
h) DEFRA – continuous communications to protect the practice of shechita, and attending significant meetings with ministers and senior civil servants;
i) FSA – Ongoing communications with the regulatory body around religious slaughter;
j) Community engagement.

The NCSB takes pride in rigorous, annual Licensing Systems, in placing shechita staff, through the Rabbinical Commission for the Licensing of Shochetim (slaughter staff) in England.

Through its liaison with the SHUK, it helps to secure the continued statutory recognition of the Rabbinical Commission. It believes that the way in which shochetim are trained and licensed has much to show those involved in the continued use of the Certificates for Competence for all slaughter staff.

There continues to be close liaison between the NCSB and the Rabbinical Commission, both over the licensing arrangements and over the impact of the EU Regulation and its requirements for competency.

The challenges for the NCSB in 2023 and beyond are to ensure that repeated attacks on shechita, from both inside the UK and in Europe, are successfully opposed.

The Council will also liaise between its Members to try and ensure that more satisfactory supplies of kosher, slaughtered meat are available in abattoirs located within the UK, recognising the danger to shechita defence that can arise from over-dependency on imported supplies.

The NCSB has agreed, in principle, to develop the idea of a Shechita Defence Levy, to ensure adequate and proportionate funds are available from each of the Member Boards, dependent on the respective sizes of their component Synagogal Bodies by Membership. This is not an exact science and thus the Council have become dependent on variable contributions from its Constituent Members, with the London Board for Shechita having been the main financial contributor, both historically and throughout the year in question.

b. Review of activities

The National Council of Shechita Boards of Great Britain is a registered charity and a non-profit-making entity, and it budgets for a modest surplus to enable it to operate with financial stability.

For the year ended 31 December 2022, the results show a surplus of £4,924 (2021: surplus of £1,737). The total income from donations in the year was £48,000. Total expenditure during the year was £43,076 (2021: £47,263).

At the year end date, the charity reports a deficit of funds of £2,510 (2022; £7,434).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity has no restricted funds.

c. Deficit

The Trustees are aware that the reserves at the reporting date do not meet the criteria of the reserves policy due to the deficit of £2,510 at the year end. The deficit has been addressed by way of the National Council of Shechita Boards negotiating reduced fees with the PR Office. The reduced fees are less than the incoming donations from the Boards so over a period of time, we will reduce the deficit and turn it into a small surplus.

d. Principal risks and uncertainties

The trustees have continued to assess the risks to which the charity is exposed, and in particular to those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

National Council of Shechita Boards of Great Britain is a registered charity, number 263423, and is constituted under a Constitution.

The Charity is constituted under Laws adopted on the 9th May 1954, as amended, and adopted at a Meeting of the National Council on the 10th June 2013.

The Charity was registered with the Charity Commission on the 30th June 1972.

The main beneficiary of the Fund is Shechita UK (SHUK), which is a community wide campaign that unites Representatives from the Board of Deputies of British Jews, the NCSB, the Union of Orthodox Hebrew Congregations and the Campaign for the Protection of Shechita.

SHUK was established to promote awareness and education about the Jewish Religious humane method of despatching animals for food, and to dispel the myths and falsehoods that have all, too often, been used as a means to attack Jews and their religion.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Trustees who served in the year were:-

B Mire	Chair
D Pine	Vice Chair
L Winter	Honorary Treasurer

The Trustees are responsible for the administration of the Shechita Defence Fund (which is included within the general fund), in accordance with the revised Deed of Trust.

The Trusteeship of the fund is shared equally by Trustees nominated by the Trustees of the National Council of Shechita Boards (NCSB) and Trustees nominated by the Honorary Officers of the Board of Deputies of British Jews. However, the fund is administered by the NCSB alone.

c. Organisational structure and decision-making policies

The Trustees of the NCSB are appointed in accordance with Paragraph 9 of the Constitution (as adopted at the Meeting of the 10th June 2013).

Clause 9 provides that the Members of the Council shall elect a Chair, two Vice Chairs and an Honorary Treasurer from amongst its Members.

The Term of Office for each Officer shall be three years, each Term renewable for a maximum 2 further periods of three years.

Insofar as is practical, the Chair and the two Vice Chairs shall not be Representatives of the same Shechita Board.

d. Policies adopted for the induction and training of Trustees

New Trustees receive appropriate training to ensure they can carry out their role.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

E7055C05FAD9435...

B J C Mire
Chair

Date: 31-Oct-23 | 15:51 GMT

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of National Council of Shechita Boards of Great Britain ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

DocuSigned by:
Marc Levy
2FC62EAEFBDF41C...

Signed: Dated: 31-Oct-23 | 15:59 GMT

Marc Levy FCA

Blick Rothenberg Limited
Chartered Accountants
16 Great Queen Street
Covent Garden
London
WC2B 5AH

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	**48,000**	**48,000**	49,000
Total income		**48,000**	**48,000**	49,000
Expenditure on:				
Charitable activities	4	**43,076**	**43,076**	47,263
Total expenditure		**43,076**	**43,076**	47,263
Net movement in funds		**4,924**	**4,924**	1,737
Reconciliation of funds:				
Total funds brought forward		**(7,434)**	**(7,434)**	(9,171)
Net movement in funds		**4,924**	**4,924**	1,737
Total funds carried forward		**(2,510)**	**(2,510)**	(7,434)

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 17 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	7	**3,000**		-	
Cash at bank and in hand		**1,090**		2,966	
		4,090		2,966	
Creditors: amounts falling due within one year	8	**(6,600)**		(10,400)	
Net current liabilities			**(2,510)**		(7,434)
Total assets less current liabilities			**(2,510)**		(7,434)
Charity funds					
Restricted funds	9		**-**		-
Unrestricted funds	9		**(2,510)**		(7,434)
Total funds			**(2,510)**		(7,434)

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:
E7055C05FAD9435...

B J C Mire
Chair

Date: 31-Oct-23 | 15:51 GMT

The notes on pages 11 to 17 form part of these financial statements.

1. General information

National Council of Shechita Boards of Great Britain is a charity registered at the Charities Commission with charity number 263423 which is governed by its Constitution dated 17 June 1974 and amended on 10 June 2013 . Its principal address is 305 Ballards Lane, London, N12 8GB.

The financial statements are presented in Sterling (£) which is the functional currency and have been rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

National Council of Shechita Boards of Great Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis notwithstanding the fact that the charity has a deficiency on total funds at the end of the year. The Trustees consider this basis to be appropriate as the charity has taken steps to reduce the costs of its public relations and lobbying activities such that they are now fully covered by expected income levels.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

The Charity’s policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including other creditors are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2. Accounting policies (continued)

Financial instruments (continued)

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the Charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Donations	48,000	**48,000**	49,000
Total 2021	49,000	49,000	

4. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	**Support costs 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Defence of Shechita	39,600	3,476	**43,076**	47,263
Total 2021	43,200	4,063	47,263	

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Public relations and lobbying campaigns	39,600	**39,600**	43,200
Total 2021	43,200	43,200	

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Sundry office costs	(124)	**(124)**	1,063
Governance costs - accountants fees	3,600	**3,600**	3,000
	3,476	**3,476**	4,063
Total 2021	4,063	4,063	

5. Independent examiner's renumeration

The independent examiner's remuneration amounts to an independent examiner fee of £3,600 (2021 - £3,000).

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL). No Trustee expenses have been incurred (2021 - £NIL).

7. Debtors

	2022 £	2021 £
Due within one year		
Accrued income	**3,000**	-

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	**6,600**	10,400

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds	**(7,434)**	**48,000**	**(43,076)**	**(2,510)**

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds	(9,171)	49,000	(47,263)	(7,434)

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	4,090	**4,090**
Creditors due within one year	(6,600)	**(6,600)**
Total	(2,510)	**(2,510)**

10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	2,966	2,966
Creditors due within one year	(10,400)	(10,400)
Total	(7,434)	(7,434)

11. Related party transactions

	2022 £	2021 £
Grants received	**36,000**	36,000
	36,000	36,000

Grants received from related parties relate to the London Board of Shechita, a related charity, with a common Trustee and shared administrative structure.

12. Controlling party

Control of the charity rests with the trustees collectively.

Accounts

Charity number: 263423

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	B J C Mire, Chair D Pine L Winter M Bodner (appointed 18 November 2021)
Charity registered number	263423
Principal office	Elscot House Arcadia Avenue London N3 2JU
Accountants	Blick Rothenberg Limited Chartered Accountants 16 Great Queen Street Covent Garden London WC2B 5AH
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4UQ

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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).

Objectives and activities

a. Policies and objectives

The main objectives of the Charity are:-

(a) The promotion and safeguarding of shechita in Great Britain;

(b) Providing a forum for its Members to discuss common issues relating to inter alia, the market for kosher meat and poultry, the use of abattoirs for shechita, the engagement of staff and the licensing of butchers and factories;

(c) The administration and operation of the Shechita Defence Levy.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The National Council of Shechita Boards of Great Britain ("NCSB") has continued to assist communities on matters appertaining to the administration of shechita practice, and preservation of the Jewish, religious method of humane slaughter of permitted species of animals for food – shechita – as a religious and moral right, at home and abroad.

It also monitors media comment, and through the services of Members of Shechita UK ("SHUK"), its appointed Public Relations Consultants, it addresses all adverse comments, as well as information requests.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees confirmed that they have compiled with their duty, under Section 17 of the Charities' Act 2011, to have due regard to the Charity Commission's General Guidance on the Public Benefit.

The sections of this report below, entitled 'Objectives and Activities', 'Achievements and Performance' and 'Structure, Governance and Management' set out the objectives of the NCSB and report on the activity and successes in the year to the 31 December 2021.

The NCSB plays a key role in the bringing together all Shechita Authorities, to address matters of the common concern and interest.

These cover the protection of the practice of Shechita, exchange of good practice and the coordination of the administration of shechita in the UK.

The Trustees have considered this matter and concluded:-

(i) That the aims of the National Council continue to be charitable;

(ii) That the aims and the work done give identifiable benefits to the charitable sector, and both indirectly and directly to individuals in need;

Objectives and activities (continued)

(iii) That the benefits to the public are not unreasonably restricted in any way, and certainly not by ability to pay, and;

(iv) That there is no detriment or harm arising from the aims or activities.

Achievements and performance

a. Main achievements of the Charity

The main Shechita Defence Activities carried out throughout the year were as follows:

a) Labelling – campaigning against pejorative one-dimensional labelling, such as ‘stunned’ or ‘non-stunned’;
b) Parliamentary monitoring;
c) Government consultations including but, not limited to, the consultation around the length of journeys to an abattoir;
d) Significant work in relation to defending attacks on shechita primarily in the UK but also in Belgium, Poland, Holland, Austria, Finland, Greece, Romania and Cyprus;
e) Media monitoring;
f) Targeted media relations;
g) Advocacy around relevant legislation and Brexit;
h) DEFRA – continuous communications to protect the practice of shechita, and attending significant meetings with ministers and senior civil servants;
i) FSA – Ongoing communications with the regulatory body around religious slaughter;
j) Community engagement.

The NCSB takes pride in rigorous, annual Licensing Systems, in placing shechita staff, through the Rabbinical Commission for the Licensing of Shochetim (slaughter staff) in England.

Through its liaison with SHUK, it helps to secure the continued statutory recognition of the Rabbinical Commission. It believes that the way in which shochetim are trained and licensed has much to show those involved in the continued use of the Certificates for Competence for all slaughter staff.

There continues to be close liaison between the NCSB and the Rabbinical Commission, both over the licensing arrangements and over the impact of the EU Regulation and its requirements for competency.

The challenges for the NCSB in 2023 and beyond are to ensure that repeated attacks on shechita, from both inside the UK and in Europe, are successfully opposed.

The Council will also liaise between its Members to try and ensure that more satisfactory supplies of kosher, slaughtered meat are available in abattoirs located within the UK, recognising the danger to shechita defence that can arise from over-dependency on imported supplies.

The NCSB has agreed, in principle, to develop the idea of a Shechita Defence Levy, to ensure adequate and proportionate funds are available from each of the Member Boards, dependent on the respective sizes of their component Synagogal Bodies by Membership. This is not an exact science and thus the Council have become dependent on variable contributions from its Constituent Members, with the London Board for Shechita having been the main financial contributor, both historically and throughout the year in question.

Achievements and performance (continued)

b. Review of activities

The National Council of Shechita Boards of Great Britain is a registered charity and a non-profit-making entity, and it budgets for a modest surplus to enable it to operate with financial stability.

For the year ended 31 December 2021, the results show a surplus of £1,737 (2020: deficit of £40,035).

Total expenditure during the year was £47,263 (2020: £95,469) as the cost of our lobbying activities was reduced.

At the year end date, the charity reports a deficit of funds of £7,434 (2021; £9,171).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. . This level of reserves has been maintained throughout the year.

The charity has no restricted funds.

c. Deficit

The Trustees are aware that the reserves at the reporting date do not meet the criteria of the reserves policy due to the deficit of £7,434 at the year end. The deficit has been addressed by way of the National Council of Shechita Boards negotiating reduced fees with the PR Office. The reduced fees are less than the incoming donations from the Boards so over a period of time, we will reduce the deficit and turn it into a small surplus.

d. Principal risks and uncertainties

The trustees has continue to assess the risks to which the charity is exposed, and in particular to those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

National Council of Shechita Boards of Great Britain is a registered charity, number 263423, and is constituted under a Constitution.

The Charity is constituted under Laws adopted on the 9th May 1954, as amended, and adopted at a Meeting of the National Council on the 10th June 2013.

The Charity was registered with the Charity Commission on the 30th June 1972.

The main beneficiary of the Fund is Shechita UK (SHUK), which is a community wide campaign that unites Representatives from the Board of Deputies of British Jews, the NCSB, the Union of Orthodox Hebrew Congregations and the Campaign for the Protection of Shechita.

SHUK was established to promote awareness and education about the Jewish Religious humane method of despatching animals for food, and to dispel the myths and falsehoods that have all, too often, been used as a means to attack Jews and their religion.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Trustees who served in the year were:-

B Mire	Chair
D Pine	Vice Chair
M Bodner	Vice Chair (from 18th November 2021)
L Winter	Honorary Treasurer

The Trustees are responsible for the administration of the Shechita Defence Fund (which is included within the general fund), in accordance with the revised Deed of Trust.

The Trusteeship of the fund is shared equally by Trustees nominated by the Trustees of the National Council of Shechita Boards (NCSB) and Trustees nominated by the Honorary Officers of the Board of Deputies of British Jews. However, the fund is administered by the NCSB alone.

c. Organisational structure and decision-making policies

The Trustees of the NCSB are appointed in accordance with Paragraph 9 of the Constitution (as adopted at the Meeting of the 10th June 2013).

Clause 9 provides that the Members of the Council shall elect a Chair, two Vice Chairs and an Honorary Treasurer from amongst its Members.

The Term of Office for each Officer shall be three years, each Term renewable for a maximum 2 further periods of three years.

Insofar as is practical, the Chair and the two Vice Chairs shall not be Representatives of the same Shechita Board.

On 18th November 2021 following a vacancy having arisen due to the sad passing of its previous Chair, Mr B Mire was appointed Chair and the Vice Chair role that he vacated was filled by Mr M Bodner.

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

New Trustees receive appropriate training to ensure they can carry out their role.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 operating.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

B J C Mire
Chair
Date: 27/3/23

Independent examiner's report to the Trustees of National Council of Shechita Boards of Great Britain ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Blick Rothenberg Ltd

Signed: Dated: 28.03.2023

Russel Tenzer FCA

Blick Rothenberg Limited
Chartered Accountants
16 Great Queen Street
Covent Garden
London
WC2B 5AH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	**49,000**	**49,000**	55,434
Total income		**49,000**	**49,000**	55,434
Expenditure on:				
Charitable activities	4	**47,263**	**47,263**	95,469
Total expenditure		**47,263**	**47,263**	95,469
Net movement in funds		**1,737**	**1,737**	(40,035)
Reconciliation of funds:				
Total funds brought forward		**(9,171)**	**(9,171)**	30,864
Net movement in funds		**1,737**	**1,737**	(40,035)
Total funds carried forward		**(7,434)**	**(7,434)**	(9,171)

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 16 form part of these financial statements.

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		**2,966**	7,221
		2,966	7,221
Creditors: amounts falling due within one year	7	**(10,400)**	(16,392)
Net current liabilities		**(7,434)**	(9,171)
Total net assets		**(7,434)**	(9,171)
Charity funds			
Unrestricted funds			
General funds	8	**(7,434)**	(9,171)
Total funds		**(7,434)**	(9,171)

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

B J C Mire
Chair
Date: 27/3/23

The notes on pages 10 to 16 form part of these financial statements.

1. General information

National Council of Shechita Boards of Great Britain is a charity registered at the Charities Commission with charity number 263423 which is governed by its Constitution dated 17 June 1974 and amended on 10 June 2013 . Its principal address is Elscot House, Arcadia Avenue, London, N3 2JU.

The financial statements are presented in Sterling (£) which is the functional currency and have been rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

National Council of Shechita Boards of Great Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis notwithstanding the fact that the charity has a deficiency on total funds at the end of the year. The Trustees consider this basis to be appropriate as the charity has taken steps to reduce the costs of its public relations/lobbying activities such that they are now fully covered by expected income levels.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

The Charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the company would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

2. Accounting policies (continued)

2.5 Financial instruments (continued)

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.
Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	49,000	**49,000**	55,434
Total 2020	55,434	55,434	

4. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Defence of Shechita	43,200	4,063	**47,263**	95,469
Total 2020	90,750	4,719	95,469	

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Public relations/lobbying campaigns	43,200	**43,200**	90,750
Total 2020	90,750	90,750	

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	**Total funds 2021 £**	Total funds 2020 £
Sundry office costs	1,063	**1,063**	1,479
Governance costs - accountant's fees	3,000	**3,000**	3,240
	4,063	**4,063**	4,719
Total 2020	4,719	4,719	

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2020 - £3,000).

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

7. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**-**	13,392
Accruals and deferred income	**10,400**	3,000
	10,400	16,392

8. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	**(9,171)**	**49,000**	**(47,263)**	**(7,434)**

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds - all funds	30,864	55,434	(95,469)	(9,171)

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	2,966	**2,966**
Creditors due within one year	(10,400)	**(10,400)**
Total	(7,434)	**(7,434)**

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	7,221	7,221
Creditors due within one year	(16,392)	(16,392)
Total	(9,171)	(9,171)

10. Related party transactions

	2021 £	**2021 £**
Grants received	**36,000**	**38,333**

Grants received from related parties relate to the London Board of Shechita, a related charity, with a common Trustee and shared administrative structure.

11. Controlling party

Control of the charity rests with the trustees collectively.

Accounts

Charity number: 263423

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NATIONAL COUNCIL OF SHECHITA BOARDS OF GREAT BRITAIN

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Charity registered number 263423

Principal office

Elscot House
Arcadia Avenue
London
N3 2JU

Accountants

Blick Rothenberg Limited
Chartered Accountants
Palladium House
1 - 4 Argyll Street
London
W1F 7LD

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2020 to 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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).

Objectives and activities

a. Policies and objectives

The main objectives of the Charity are:-

(a) The promotion and safeguarding of shechita in Great Britain;

(b) Providing a forum for its Members to discuss common issues relating to inter alia, the market for kosher meat and poultry, the use of abattoirs for shechita, the engagement of staff and the licensing of butchers and factories;

(c) The administration and operation of the Shechita Defence Levy.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The National Council of Shechita Boards of Great Britain ("NCSB") has continued to assist communities on matters appertaining to the administration of shechita practice, and preservation of the Jewish, religious method of humane slaughter of permitted species of animals for food – shechita – as a religious, moral right, at home and abroad.

It also monitors media comment, and through the services of Members of Shechita UK ("SHUK"), its appointed Public Relations Consultants, it addresses all adverse comments, as well as information requests.

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees confirmed that they have compiled with their duty, under Section 17 of the Charities' Act 2011, to have due regard to the Charity Commission's General Guidance on the Public Benefit.

The sections of this report below, entitled 'Structure, Governance and Management', 'Achievements and Performance' and 'Objectives and Activities' set out the objectives of the NCSB and report on the activity and successes in the year to the 31 December 2020.

The NCSB plays a key role in the bringing together all Shechita Authorities, to address matters of the common concern and interest.

These cover the protection of the practice of Shechita, exchange of good practice and the coordination of the administration of shechita in the UK.

The Trustees have considered this matter and concluded:-

(i) That the aims of the National Council continue to be charitable;

(ii) That the aims and the work done give identifiable benefits to the charitable sector, and both indirectly and directly to individuals in need;

(iii) That the benefits to the public are not unreasonably restricted in any way, and certainly not by ability to pay, and;

(iv) That there is no detriment or harm arising from the aims or activities.

Achievements and performance

a. Main achievements of the Charity

Shechita Defence Activity throughout the year

(a) Labelling – Campaign against pejorative one-dimensional labelling, such as ‘stunned’ or ‘non-stunned’;
(b) Parliamentary Monitoring;
(c) Government Consultations;
(d) Significant work in relation to defending attacks on shechita primarily in the UK but also in Belgium, Poland, Holland, Austria, Finland and Switzerland;
(e) Media monitoring;
(f) Targeted media relations e.g. articles in the Vet Record, Jewish Chronicle;
(g) Advocacy around relevant legislation and Brexit;
(h) DEFRA – continuous communications to protect the practice of shechita, and attending significant Meetings with the Minister Lord Goldsmith and senior civil servants
(i) FSA – Ongoing communications with the regulatory body around religious slaughter;
(j) Community engagement.

The NCSB takes pride in rigorous, annual Licensing Systems, in placing shechita staff, through the Rabbinical Commission for the Licensing of Shochetim (slaughter staff) in England.

Through its liaison with SHUK, the charity helps to secure the continued statutory recognition of the Rabbinical Commission. It believes that the way in which shochetim are trained and licensed has much to show those involved in the continued use of the Certificates for Competence for all slaughter staff.

There continues to be close a liaison between the NCSB and the Rabbinical Commission, both over the licensing arrangements and over the impact of the EU Regulation and its requirements for competency.

There has been no direct impact from the Coronavirus pandemic on the activities carried out by the NCSB, save for the delay in elections referred to above. That is because the NCSB is not involved operationally in day to day supplies of meat and poultry.

The challenges for the NCSB in 2021 are to ensure that repeated attacks on shechita, from both inside the UK and in Europe, are successfully opposed. The uncertainty created by Brexit, creates a political climate in which attacks on shechita in Parliament can render the community more vulnerable to legislative change. There will be an inevitable focus on the Agriculture Bill replacing EU Legislation insofar as that relates to shechita.

The Council will also liaise between its Members to try and ensure that more satisfactory supplies of kosher, slaughtered meat are available in abattoirs located within the UK, recognising the danger to shechita defence that can arise from over-dependency on imported supplies.

The NCSB has agreed, in principle, to develop the idea of a Shechita Defence Levy, to ensure adequate and proportionate funds are available from each of the Member Boards, dependent on the respective sizes of their component Synagogual Bodies by Membership. This is not an exact science and thus the Council have become dependent on variable contributions from its Constituent Members, with The London Board for Shechita having been the main financial contributor, both historically and throughout the year in question.

Achievements and performance (continued)

b. Review of activities

The National Council of Shechita Boards of Great Britain is a registered charity and a non-profit-making entity, and it budgets for a modest surplus to enable it to operate with financial stability.

For the year ended 31 December 2020, the results show a deficit of resources expended over incoming resources on nominal activities of £40,035 (2019: £9,171).

Total expenditure during the year was £95,469 (2019: £104,254) of which £92,229 (2019: £100,654) was spent on defence of Shechita.

At the year end date, the charity reports a deficit of funds of £9,171 (2019: surplus of £30,864).

Financial review

a. Going concern

The Trustees have considered whether the charity has been affected by the economic impact and restrictions that have ensued following the Coronavirus pandemic that has continued since the end of the financial year. Having considered post year-end financial results, cash reserves as well as forecast income from donations, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees are aware that the reserves at the reporting date do not meet the criteria of the reserves policy, yet are taking necessary steps to ensure over time the deficit is addressed.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The charity has no restricted funds.

c. Deficit

The Trustees are aware that the reserves at the reporting date do not meet the criteria of the reserves policy due to the funds deficit at year end. The deficit has been addressed by way of the National Council of Shechita Boards negotiating reduced fees with the PR Office. The reduced fees are less than the incoming donations from the Boards so over a period of time, we will reduce the deficit and turn it into a small surplus.

d. Principal risks and uncertainties

The Trustees continue to assess the risks to which the charity is exposed, and in particular to those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

National Council of Shechita Boards of Great Britain is a registered charity, number 263423, and is set up under a Constitution.

The Charity is constituted under Laws adopted on the 9th May 1954, as amended, and adopted at a Meeting of the National Council on the 10th June 2013.

The Charity was registered with the Charity Commission on the 30th June 1972.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Trustees who served in the year were:-

Y Kaufman (deceased)	Chairman
B Mire	Vice Chairman
D Pine	Vice Chairman
L Winter	Honorary Treasurer

The Trustees are responsible for the administration of the Shechita Defence Fund (which is included within the general fund), in accordance with the revised Deed of Trust.

The Trusteeship of the fund is shared equally by Trustees nominated by the Trustees of the National Council of Shechita Boards (NCSB) and Trustees nominated by the Honorary Officers of the Board of Deputies of British Jews. However, the fund is administered by the NCSB alone.

The main beneficiary of the fund is Shechita UK (SHUK), which is a community wide campaign that unites Representatives from the Board of Deputies of British Jews, the NCSB, the Union of Orthodox Hebrew Congregations and the Campaign for the Protection of Shechita.

Following a rigorous Tendering Process conducted by the Trustees in September 2018, the PR Office was reselected to conduct work on behalf of SHUK.

SHUK was established to promote awareness and education about the Jewish Religious humane method of despatching animals for food, and to dispel the myths and falsehoods that have all, too often, been used as a means to attack Jews and their religion.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees of the NCSB are appointed in accordance with Paragraph 9 of the Constitution (as adopted at the Meeting of the 10th June 2013).

Clause 9 provides that the Members of the Council shall elect a Chairman, two Vice Chairmen and an Honorary Treasurer from amongst its Members.

The Term of Office for each Officer shall be three years, each Term renewable for a further period of three years.

Insofar as is practical, the Chairman and the two Vice Chairmen shall not be Representatives of the same Shechita Board.

The current Trustees were elected to Office, unopposed, following communications with Members of the Council in January 2017.

The late Chairman, Mr Yankel Kaufman, was President of the Gateshead Shechita Board; Mr Benjamin Mire is a Vice President of The London Board for Shechita; Mr David Pine is a former President of the Manchester Shechita Board, and Mr Leo Winter is a Member of The London Board for Shechita.

Elections for a new Chair and Trustees remain outstanding, having been delayed due to the Coronavirus pandemic. In the meantime, Mr Benjamin Mire is Acting Chairman.

Approved by order of the members of the board of Trustees and signed on their behalf by:

B J C Mire	**D Pine**
(Trustee)	(Trustee)

Date: 27.10.2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. 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.

Independent examiner's report to the Trustees of National Council of Shechita Boards of Great Britain ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is to drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice .

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Signed: Blick Rothenberg Ltd Dated: 27.10.2021

Russell Tenzer FCA

Blick Rothenberg Limited
Chartered Accountants
Palladium House
1 - 4 Argyll Street
London
W1F 7LD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	4	**55,434**	**55,434**	95,083
Total income		**55,434**	**55,434**	95,083
Expenditure on:				
Charitable activities	5	**95,469**	**95,469**	104,254
Total expenditure		**95,469**	**95,469**	104,254
Net movement in funds		**(40,035)**	**(40,035)**	(9,171)
Reconciliation of funds:				
Total funds brought forward		**30,864**	**30,864**	40,035
Net movement in funds		**(40,035)**	**(40,035)**	(9,171)
Total funds carried forward		**(9,171)**	**(9,171)**	30,864

The Statement of financial activities includes all gains and losses recognised in the year.

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note		2020 £		2019 £
Current assets					
Cash at bank and in hand		**7,221**		33,264	
		7,221		33,264	
Creditors: amounts falling due within one year	9	**(16,392)**		(2,400)	
Net current (liabilities) / assets			**(9,171)**		30,864
Total assets less current liabilities			**(9,171)**		30,864
Total net (liabilities) / assets			**(9,171)**		30,864
Charity funds					
Unrestricted funds	11		**(9,171)**		30,864
Total funds			**(9,171)**		30,864

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

B J C Mire
(Trustee)

D Pine
(Trustee)

Date: 27.10.2021

The notes on pages 12 to 18 form part of these financial statements.

1. General information

National Council of Shechita Boards of Great Britain is a charity registered at the Charities Commission with charity number 263423 which is governed by its Constitution. Its principal address is Elscot House, Arcadia Avenue, London, N3 2JU.

The financial statements are presented in Sterling (£).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the relevant version of 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following the relevant version of 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

National Council of Shechita Boards of Great Britain meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered whether the charity has been affected by the economic impact and restrictions that have ensued following the Coronavirus pandemic that has continued since the end of the financial year. Having considered post year-end financial results, cash reserves and forecast income and expenditure, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees are aware that the reserves at the reporting date do not meet the criteria of the reserves policy and are taking necessary steps to ensure over time the deficit is addressed.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

The Charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

2. Accounting policies (continued)

Financial instruments (continued)

Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Accounting policies (continued)

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Employees

The charity had no staff employed during the year under consideration (2019 - Nil).

No employee received remuneration amounting to more than £60,000 during the year

4. Income from donations and legacies

	Unrestricted funds 2020 £	**Total funds 2020 £**	Total funds 2019 £
Donations	55,434	**55,434**	95,083

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	**Total funds 2020 £**	Total funds 2019 £
Defence of Shechita	95,469	**95,469**	104,254

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	**Support costs 2020 £**	**Total funds 2020 £**	Total funds 2019 £
Defence of Shechita	92,229	3,240	**95,469**	104,254

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 inclusive of VAT (2019 - £2,640 inclusive of VAT).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

9. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	**13,392**	-
Accruals and deferred income	**3,000**	2,400
	16,392	2,400

10. Financial instruments

	2020	2019
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	**7,221**	33,264

Financial assets measured at fair value through income and expenditure comprise cash at bank.

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General funds	**30,864**	**55,434**	**(95,469)**	**(9,171)**

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Unrestricted funds				
General funds	40,035	95,083	(104,254)	30,864

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	7,221	**7,221**
Creditors due within one year	(16,392)	**(16,392)**
Total	(9,171)	**(9,171)**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	33,264	33,264
Creditors due within one year	(2,400)	(2,400)
Total	30,864	30,864

13. Related party transactions

	2020 £	2019 £
Grants received from related parties	**38,333**	64,000
	38,333	64,000

Grants received from related parties relate to The London Board for Shechita, a related charity, with a common Trustee and shared administrative structure.