Registered number: 09562588
Charity number: 1164378

UOHC SUPERVISION LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

UOHC SUPERVISION LIMITED
(A company limited by guarantee)

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UOHC SUPERVISION LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Mr A Hochhauser Mr D Lobenstein Mr G Sinitsky Mr S S Sinitsky
Company registered number	09562588
Charity registered number	1164378
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX
Principal operating office	140 Stamford Hill London N16 6QT
Independent auditors	Landau Morley LLP Chartered Accountants 325-327 Oldfield Lane North Greenford Middlesex UB6 0FX

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the audited financial statements of UOHC Supervision Limited for the year end 31 December 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects of the charity, as detailed in the Memorandum and Articles of Association, are to advance the orthodox Jewish faith in Great Britain, to establish and support such institutions as will serve this object and to advance such other purposes as are recognised as charitable, as the trustees shall determine.

The trustees propose that the charity will achieve these objectives through the provision of shechita and kashrus supervision services and the provision of facilities to enable Jewish members of the public to practice the Jewish religion and to enable them to observe the Orthodox Jewish religious dietary laws relating to kosher food.

The principal object of the charity’s work is to control standards of Kosher food production.

Foods and services meeting the standards set by the Rabbinate of the Union of Orthodox Hebrew Congregations are entitled to carry the “Kedassia” logo.

The charitable objects and activities of the charity were established through the assignment of registered trademarks and the granting of a trade mark licence agreement to the charity’s trading subsidiary company – Kedassia Supervision Limited. The registered trademarks, formerly held jointly by two unincorporated charitable undertakings: the Union of Orthodox Hebrew Congregations (charity number 249892) and Adass Yisroel (charity number 207156), were assigned to Kedassia Supervision Limited by those charities and a trade mark licence agreement was established granting Kedassia Supervision Limited the right to grant Kedassia certification and to provide shechita and kashrus supervision services under the trade marks assigned to that company.

UOHC Supervision Limited and the charity’s 100% owned subsidiary company (Kedassia Supervision Limited) were established as the corporate successor charities to the former trademark owners.

b. Grant-making policies

Grants are made to charitable institutions and organisations which accord with the objectives of the charity.

c. Volunteers

The majority of the group's work is undertaken by paid employees. Occasional voluntary assistance is provided by the trustees.

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The trustees confirm that they have complied with the duty in section 2 (1) (b) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

All of the activities that are undertaken by the charity are for the advancement of its charitable purposes and are outlined above.

Achievements and performance

a. Main achievements of the Group

During the year the group provided shechita and kashrus supervision services in accordance with a trade mark licence agreement with the charity's trading subsidiary company.

During the year the charity continued to support community projects, and paid grants totaling £244,337 (2024: £575,855). The group paid grants totaling £244,337 (2024: £575,855).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company 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

The results for the year show net expenditure of £102 (2024: net income of £33,556). The total income for the year was £3,509,139 (2024: £3,687,380).

The trading subsidiary achieved a net profit for the year ended 31 December 2025 of £235,640 (2024: £599,262).

The charity has been able to achieve its objectives as reserves have been maintained to enable it to do so. The trustees have continued the policy of making grants to local charitable organisations and will pursue this policy in the future.

The charity aims to distribute its unrestricted funds as soon as it is able, however at the same time sufficient reserves are maintained to meet annual grants for the foreseeable future.

The trustees aim to maintain free, unrestricted reserves equivalent to around three to four months of core expenditure, in order to provide working capital and to safeguard the continuity of essential communal services. At 31 December 2025, free unrestricted reserves were £280,871 (2024: £285,513). The group had unrestricted reserves of £367,332 (2024: £367,434), which is considered adequate to support the charity's ongoing activities.

c. Material investments policy

The trustees' investment policies are governed by the company's Memorandum and Articles of Association, which permits the trustees to invest in such assets as they see fit.

d. Principal risks and uncertainties

The trustees have examined the major strategic business and operational risks which the charity faces and they confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to lessen these risks.

Risks are classified under headings such as financial, premises, staffing and reputation.

Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost-effective mitigating action may be taken.

The major risks relating to these have been identified by the trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The organisation has adequate systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

Structure, governance and management

a. Constitution

UOHC Supervision Limited is a company limited by guarantee, incorporated on 27th April 2015 and registered as a charity on 12th November 2015.

Its governing document is the company’s Memorandum and Articles of Association dated 27th April 2015.

Reference and administrative details for UOHC Supervision Limited are shown in the schedule of members of the Board and professional advisers on Page 1 of the financial statements.

b. Methods of appointment or election of Trustees

Trustees are elected for terms of three years and are eligible for re-appointment, without restriction, for further terms of office. The Trustees in office during the period were Mr. A. Hochhauser, Mr. D. Lobenstein, Mr. G Sinitsky and Mr. S Sinitsky.

c. Organisational structure and decision-making policies

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The day to day running of the office is the responsibility of the trustees as well as the provision of professional input into the charity's activities and strategic development.

The trustees meet regularly to review the finances of the Trust and to approve donations.

Professional advice and assistance is sought when deemed necessary.

Structure, governance and management (continued)

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Hochhauser

Mr D Lobenstein

Mr S S Sinitsky

Mr G Sinitsky

d. Policies adopted for the induction and training of Trustees

New trustees are invited at the suggestion of existing trustees, and are inducted and trained so that they fully understand the aims, objectives and the workings of the charity. New trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Plans for future periods

The charity plans to continue its activities as outlined above in forthcoming years subject to satisfactory funding arrangements. The trustees continue to monitor the service effectiveness and efficiency of the charity, with a view to ensuring that the charity continues to meet its key objectives.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their 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 Group will continue in business.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that the trustees are aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- the trustees have taken all the steps that ought to have been taken as in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Small companies provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

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

Mr S S Sinitsky
Trustee

Date: 24 Sep 2026

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UOHC SUPERVISION LIMITED

Opinion

We have audited the financial statements of UOHC Supervision Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 DECEMBER 2025 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 December 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

• We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with management (as required by auditing standards).

• We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

• Except for any known or possible non-compliance, and as required by auditing standards, our work in respect of these included enquiry of management about company's policies, procedures, and related controls regarding compliance with laws and regulations and if there are any known instances of noncompliance.

• We tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

• We performed analytical procedures to identify any unusual or unexpected relationships.

• We examined supporting documents for all material balances, transactions and disclosures.

• We evaluated the selection and application of accounting policies related to subjective measurements and complex transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UOHC SUPERVISION LIMITED (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Landau Morley LLP
Chartered Accountants
325 – 327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Date: 24 Sep 2026

Landau Morley LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

UOHC SUPERVISION LIMITED

(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted Funds £	Total 2025 £	2024 Unrestricted Funds £	Total 2024 £
Incoming from:					
Donations and legacies	**4**	12,600	12,600	10,200	10,200
Charitable activities	**5**	500	500	-	-
Other trading activities	**6**	3,495,962	3,495,962	3,677,099	3,677,099
Investments	**7**	77	77	81	81
Total income		3,509,139	3,509,139	3,687,380	3,687,380
Expenditure on:					
Raising funds	**8**	3,248,374	3,248,374	3,063,223	3,063,223
Charitable activities	**9**	260,867	260,867	590,601	590,601
Other		-	-	-	-
Total expenditure		3,509,241	3,509,241	3,653,824	3,653,824
Net income/(expenditure) before net gains/(losses) on investments		(102)	(102)	33,556	33,556
Net income/(expenditure) before taxation		(102)	(102)	33,556	33,556
Net income/(expenditure) after taxation		(102)	(102)	33,556	33,556
Net movement in funds		(102)	(102)	33,556	33,556
Funds, brought forward		367,434	367,434	333,878	333,878
Funds, carried forward		367,332	367,332	367,434	367,434

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

The notes on pages 15 to 27 form part of these financial statements.

UOHC SUPERVISION LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 09562588

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Debtors	**17**	691,074		820,969	
Cash at bank and in hand		23,611		10,852	
		714,685		831,821	
Creditors: amounts falling due within one year	**18**	(347,352)		(464,387)	
Net current assets			367,332		367,434
Total assets less current liabilities			367,332		367,434
Net assets			367,332		367,434
Charity funds					
Unrestricted funds	**19**		367,332		367,434
			367,332		367,434

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 Sep 2026 and signed on their behalf by:

Mr S S Sinitsky
Trustee

The notes on pages 15 to 27 form part of these financial statements.

UOHC SUPERVISION LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 09562588

COMPANY BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investment	**16**	3		3	
			3		3
Current assets					
Debtors	**17**	274,661		274,661	
Cash at bank and in hand		6,210		10,852	
		280,871		285,513	
Creditors: amounts falling due within one year	**18**	(3)		(3)	
Net current assets			280,868		285,510
Total assets less current liabilities			280,871		285,513
Net assets			280,871		285,513
Charity funds					
Unrestricted funds	**19**	280,871		285,513	
			280,871		285,513
			280,871		285,513

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 Sep 2026 and signed on their behalf by:

Mr S S Sinitsky
Trustee

The notes on pages 15 to 27 form part of these financial statements.

UOHC SUPERVISION LIMITED
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	**21**	12,682	1,973
Cash flows from investing activities			
Proceeds from the sale of tangible fixed assets		-	-
Interest received		77	81
Purchase of tangible assets		-	-
Net cash (used in)/provided by investing activities		77	81
Cash flows from financing activities			
Borrowings loans		-	-
Net cash (used in)/provided by financing activities		-	-
Change in cash and cash equivalents in the year		12,759	2,054
Cash and cash equivalents at the beginning of the year		10,852	8,798
Cash and cash equivalents at the end of the year		23,611	10,852

The notes on pages 15 to 27 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The company is a company limited by guarantee. The members of the company are the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office of the company is 325-327 Oldfield Lane North, Greenford, UB6 0FX.

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 Companies Act 2006.

UOHC Supervision Limited 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.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

2.2 Basis of consolidation

The financial statements consolidate the accounts of UOHC Supervision Limited and all of its subsidiary undertakings ('subsidiaries').

2.3 Going concern

At the time of approving the Financial Statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees have continued to adopt the going concern basis of accounting in preparing the Financial Statements.

2.4 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.6 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as ‘Gains/(Losses) on investments’ in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 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.

2.10 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. Accounting policies (continued)

2.11 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 Company 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

2.12 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.14 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 Group and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4. Donations and legacies

	Unrestricted Funds £	Total 2025 £
Donations	12,600	12,600
	12,600	12,600

	Unrestricted Funds £	Total 2024 £
Donations	10,200	10,200
	10,200	10,200

5. Charitable activities

	Unrestricted Funds £	Total 2025 £
Heter Iska	500	500
	500	500

	Unrestricted Funds £	Total 2024 £
Heter Iska	-	-
	-	-

6. Income from other trading activities

	Unrestricted Funds £	Total 2025 £
Supervision fees income	3,495,962	3,495,962
	3,495,962	3,495,962

	Unrestricted Funds £	Total 2024 £
Supervision fees income	3,677,099	3,677,099
	3,677,099	3,677,099

Trading activities of the group relate to the trading activities of the charity's subsidiary undertaking, Kedassia Supervision Limited, outlined in note 25. The principal activity of Kedassia Supervision Limited was that of providing supervisory services for the production of Kosher products.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. Investment income

	Unrestricted Funds £	Total 2025 £
Interest receivable	77	77
	77	77

	Unrestricted Funds £	Total 2024 £
Interest receivable	81	81
	81	81

8. Expenditure on raising funds

Other trading expenses	Unrestricted Funds £	Total 2025 £
Supervision costs	2,194,159	2,194,159
Staff costs	1,054,216	1,054,216
	3,248,374	3,248,374

	Unrestricted Funds £	Total 2024 £
Supervision costs	2,094,143	2,094,143
Staff costs	969,080	969,080
	3,063,223	3,063,223

9. Analysis of expenditure by activities

Summary by fund type	Unrestricted Funds £	Total 2025 £
Charitable expenditure	260,867	260,867
	260,867	260,867

Summary by fund type	Unrestricted Funds £	Total 2024 £
Charitable expenditure	590,601	590,601
	590,601	590,601

Summary by expenditure type

	Unrestricted Funds £	Total 2025 £
Grant funding of activities	244,337	244,337
Heter Iska	10,047	10,047
Support costs	6,483	6,483
	260,867	260,867

Summary by expenditure type	Unrestricted Funds £	Total Total 2024 £
Grant funding of activities	575,855	575,855
Heter Iska	-	-
Support costs	14,746	14,746
	590,601	590,601

10. Analysis of support costs

	Support cost £	Total 2025 £
Bank charges	6,483	6,483
	6,483	6,483

	Support cost £	Total 2024 £
Bank charges	14,746	14,746
	14,746	14,746

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11. Grants payable

	Grants to Institutions £	Total 2025 £
Grants to institutions	244,337	244,337
	244,337	244,337

	Unrestricted Funds £	Total 2024 £
Grants to institutions	575,855	575,855
	575,855	575,855

Name of institution	2025 £	2024 £
The Union of Orthodox Hebrew Congregations	120,997	196,000
Congregation Sharei Sholom Tchabe	-	10,000
Beis Ahron Trust Ltd	-	16,000
Blooming Blossoms Trust	-	10,700
College for Higher Rabbinical Studies	-	13,000
Ezer Viznitz Foundation	-	19,000
Keren Shmuel		12,300
Keren Chochmas Shloma		10,800
Low Cost Living	16,950	31,800
One Heart Lev - Echod	-	12,000
Reb Shyale's Kitchen	15,000	38,500
Sharei Chesed	-	12,000
Shar Hamelech	22,000	-
Start Upright	10,000	-
Trenhil Ltd	-	26,900
Twilight Kindness	-	12,600
Yad Vochesed Association Ltd	-	10,000
Yesamach Levav	-	10,000
Other grants < £10,000	59,390	134,255
	244,337	575,855

Institutional grants are made to institutions which share the same objectives and ethos as the Charity and contribute to further communal development.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

12. Auditors' remuneration

	2025	2024
	£	£
Fees payable to the Charity's auditor in respect of:		
The auditing of the accounts of the group of the Charity	10,300	9,000
All non-audit services not included above	9,093	7,318
	19,393	16,318

13. Staff costs

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Wages and salaries	954,856	898,604	-	-
Social security costs	74,976	49,577	-	-
Contribution to defined contribution pension schemes	24,384	20,898	-	-
	1,054,216	969,080	-	-

The average number of persons employed by the group during the year was as follows:

	Group No.	
	2025	2024
	66	57

No employee received remuneration amounting to more than £60,000 in either year.

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

15. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16. Fixed asset investments

Fixed asset investments

Company	Investment in subsidiary companies £
At 1 January 2025	3
Addition at cost	-
Net gains on fair value adjustment	-
At 31 December 2025	3
Net book value	
At 31 December 2025	3
At 31 December 2024	3

17. Debtors

	Group		Company	
	2025 £	2024 £	2025 £	2024 £
Due within one year				
Trade debtors	288,837	381,766	-	-
Amounts owed by group undertakings	-	-	274,661	274,661
Other debtors	233,983	253,388	-	-
Prepayments and accrued income	168,253	185,815	-	-
	691,074	820,969	274,661	274,661

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

18. Creditors

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Bank overdraft	-	60,520	-	-
Trade creditors	37,964	56,847	-	-
Other taxation and social security	178,789	156,133	-	-
Other Creditors	74,740	123,068	-	-
Amounts due by group undertakings			3	3
Accruals and deferred income	55,859	67,818	-	-
	347,352	464,387	3	3

19. Statement of funds - Group

Summary of funds - current yea	Balance as at 01.01.2025	Income	Expenditure	Taxation	Gains/ (Losses)	Balance as at 31.12.2025
	£	£	£	£	£	£
General fund	367,434	3,509,139	(3,509,241)	-	-	367,332
	367,434	3,509,139	(3,509,241)	-	-	367,332

Summary of funds - prior year	Balance as at 01.01.2024	Income	Expenditure	Taxation	Gains/ (Losses)	Balance as at 31.12.2024
	£	£	£	£	£	£
General fund	333,878	3,687,380	(3,653,824)	-	-	367,434
	333,878	3,687,380	(3,653,824)	-	-	367,434

Statement of funds – Company

Statement of funds - current year	Balance as at 01.01.2025	Income	Expenditure	Taxation	Gains/ (Losses)	Balance as at 31.12.2025
	£	£	£	£	£	£
Unrestricted funds						
General fund	285,513	244,277	(248,919)	-	-	280,871
	285,513	244,277	(248,919)	-	-	280,871

Statement of funds - prior year	Balance as at 01.01.2024	Income	Expenditure	Taxation	Gains/ (Losses)	Balance as at 31.12.2024
	£	£	£	£	£	£
Unrestricted funds						
General fund	280,719	580,781	(575,987)	-	-	285,513
	280,719	580,781	(575,987)	-	-	285,513

20. Analysis of net assets between funds

Analysis of net assets between funds - current ye	Group		Company	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Net current assets / (liabilities)	367,332	367,332	280,868	280,868
	367,332	367,332	280,871	280,871

Analysis of net assets between funds - prior year	Group		Charity	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Net current assets / (liabilities)	367,434	367,434	285,510	285,510
Fixed asset investments	-	-	3	3
	367,434	367,434	285,513	285,513

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	
	2025	2024
	£	£
Net income/(expenditure) for the period (as per Statement of Financial Activities)	(102)	33,556
Adjusted for:		
Dividends, interests and rents from investments	(77)	(81)
(Increase)/decrease in debtors	129,895	(91,966)
Increase/(decrease) in creditors	(117,035)	60,464
Other adjustment / prior-year reconciliation	1	
Net cash used in operating activities	12,682	1,973

22. Analysis of cash and cash equivalents

	Group	
	2025	2024
	£	£
Cash in hand	23,611	10,852
Total cash and cash equivalents	23,611	10,852

23. Analysis of changes in net debt

	Balance as at 01.01.2025	Cash flows	Balance as at 31.12.2025
	£	£	£
Cash at bank and in hand	10,852	12,759	23,611
	10,852	12,759	23,611

24. Operating lease commitments

The Group and the Company had no commitments under non-cancellable operating leases at 31 December 2025

25. Controlling party

The charity is under the control of the trustees.

26. Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Names	Company Number	Control by the Charity
Kedassia Supervision Limited	7896473	100%

The subsidiary company noted above is limited by guarantee without share capital. Its registered office address is in England and Wales is 325-327 Oldfield Lane North, UB6 0FX.

The financial results of the subsidiary for the year were:

Names	Income	Expenditure	Profit/(Loss)/ Surplus/ (deficit) for the year	Net assets/ (liabilities)
	£	£	£	£
Kedassia Supervision Limited	3,495,962	(3,260,322)	235,640	86,465

27. Related party transactions

During the year, the Group received donations totaling £17,992 (2024: £Nil) from The Union of Orthodox Hebrew Congregations, a charity with a common Trustee. During the year, the Group also paid donations totaling £120,997 (2024: £196,000) to The Union of Orthodox Hebrew Congregations.

During the year, the Group also paid donations totaling £Nil (2024: 26,900) to Trenhill Limited, a charity with a common Trustee.

At the year end, a receivable of £52,020 was due from The Union of Orthodox Hebrew Congregations (2024: payable of £51,087 due to The Union of Orthodox Hebrew Congregations).