CHARITY REGISTRATION NUMBER: 263423

National Council of Shechita Boards of Great Britain

Unaudited Financial Statements

31 December 2025

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 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9

National Council of Shechita Boards of Great Britain

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

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
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 of May 1954, as amended, and adopted at a Meeting of the National Council on the 10th of June 2013. The Charity was registered with the Charity Commission on the 30th of 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 of 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 2025 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 2025, the results show a expenditure of £2,578 (2024: surplus of £1,897). The total income from donations in the year was £47,500 (2024: £64,000). Total expenditure during the year was £50,086 (2024: £62,116).

As at 31 December 2025, the charity reports net current assets of £2,400 (2024; £4,978).

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 the net assets of the charity. 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 £2,400 (2024: £4,978), 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 14 October 2026 and signed on behalf of the board of trustees by:



B Mire
Trustee

National Council of Shechita Boards of Great Britain

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

Year ended 31 December 2025

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 2025.

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

14 October 2026

National Council of Shechita Boards of Great Britain

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	47,500	47,500	64,000
Investment income	**5**	8	8	13
Total income		47,508	47,508	64,013
Expenditure				
Expenditure on charitable activities	**6,7**	50,086	50,086	62,116
Total expenditure		50,086	50,086	62,116
Net (expenditure)/income and net movement in funds		(2,578)	(2,578)	1,897
Reconciliation of funds				
Total funds brought forward		4,978	4,978	3,081
Total funds carried forward		2,400	2,400	4,978

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 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		3,900	6,478
Creditors: amounts falling due within one year	**12**	1,500	1,500
Net current assets		2,400	4,978
Total assets less current liabilities		2,400	4,978
Net assets		2,400	4,978
Funds of the charity			
Unrestricted funds		2,400	4,978
Total charity funds	**13**	2,400	4,978

These financial statements were approved by the board of trustees and authorised for issue on 14 October 2026, 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 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	47,500	47,500	64,000	64,000

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	8	8	13	13

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Defence of Shechita	48,526	48,526	60,544	60,544
Support costs	1,560	1,560	1,572	1,572
	50,086	50,086	62,116	62,116

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Defence of Shechita	48,526	60	48,586	60,616
Governance costs	–	1,500	1,500	1,500
	48,526	1,560	50,086	62,116

8. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
General office	60	60	72
Governance costs	1,500	1,500	1,500
	1,560	1,560	1,572

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: 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. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,500	1,500

13. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
General funds	4,978	47,508	(50,086)	2,400

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

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	3,900	3,900
Creditors less than 1 year	(1,500)	(1,500)
Net assets	2,400	2,400

	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

15. 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.