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**UOHC SUPERVISION LIMITED**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**UOHC SUPERVISION LIMITED**  
**(A company limited by guarantee)**

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**UOHC SUPERVISION LIMITED**  
**(A company limited by guarantee)**

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

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

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**UOHC SUPERVISION LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER**

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The Trustees present their annual report together with the audited financial statements of the UOHC Supervision Limited for the year end 31 December 2020. 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 2015) as amended by Update Bulletin 1 (effective January 2016).

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 Rabbinat 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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER**

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**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 Company**

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.

**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 that there was net income of £139,739 (2019: £101,072). The total income for the year was £3,082,741 (2019: £3,015,322).

The trading subsidiary achieved a net profit for the year ended 31 December 2020 of £137,810 (2019: £348,983).

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.

At 31st December 2020, the charity's unrestricted reserves amounted to £719,933 (2019: £718,002). The group had unrestricted reserves of £857,745 (2019: £718,006).

**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.

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**UOHC SUPERVISION LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER**

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**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.

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**UOHC SUPERVISION LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER**

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**Structure, governance and management (continued)**

**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.

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.

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**UOHC SUPERVISION LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER**

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**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: 27 October 2021



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**UOHC SUPERVISION LIMITED**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UOHC SUPERVISION LIMITED**

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**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 2020 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 2020 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.

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

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**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.

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

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**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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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

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**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

29 October 2021

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 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
<b>Income from:</b>				
Other trading activities	4	3,014,864	3,014,864	3,012,882
Investments	5	1,984	1,984	2,440
Other income	6	65,893	65,893	-
		<u>3,082,741</u>	<u>3,082,741</u>	<u>3,015,322</u>
<b>Expenditure on:</b>				
Raising funds	7	2,942,947	2,942,947	2,663,902
Charitable activities		55	55	250,348
		<u>2,943,002</u>	<u>2,943,002</u>	<u>2,914,250</u>
<b>Total expenditure</b>				
		<u>139,739</u>	<u>139,739</u>	<u>101,072</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		718,006	718,006	616,934
Net movement in funds		139,739	139,739	101,072
		<u>857,745</u>	<u>857,745</u>	<u>718,006</u>
<b>Total funds carried forward</b>				

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

The notes on pages 16 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 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	14	761,188	765,454
Cash at bank and in hand		462,160	448,482
		<u>1,223,348</u>	<u>1,213,936</u>
Creditors: amounts falling due within one year	15	(365,603)	(495,930)
<b>Net current assets</b>		<u>857,745</u>	<u>718,006</u>
<b>Total assets less current liabilities</b>		<u>857,745</u>	<u>718,006</u>
<b>Net assets excluding pension asset</b>		<u>857,745</u>	<u>718,006</u>
<b>Total net assets</b>		<u><u>857,745</u></u>	<u><u>718,006</u></u>
<b>Charity funds</b>			
Unrestricted funds	16	857,745	718,006
<b>Total funds</b>		<u><u>857,745</u></u>	<u><u>718,006</u></u>

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 27 October 2021 and signed on their behalf by:

**Mr S S Sinitsky**  
Trustee

The notes on pages 16 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 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Investments	13	3	3
		<u>3</u>	<u>3</u>
<b>Current assets</b>			
Debtors	14	274,661	274,660
Cash at bank and in hand		445,275	443,345
		<u>719,936</u>	<u>718,005</u>
Creditors: amounts falling due within one year	15	(3)	(3)
<b>Net current assets</b>		<u>719,933</u>	<u>718,002</u>
<b>Total assets less current liabilities</b>		<u>719,936</u>	<u>718,005</u>
<b>Net assets excluding pension asset</b>		<u>719,936</u>	<u>718,005</u>
<b>Total net assets</b>		<u><u>719,936</u></u>	<u><u>718,005</u></u>
<b>Charity funds</b>			
Unrestricted funds	16	719,936	718,005
<b>Total funds</b>		<u><u>719,936</u></u>	<u><u>718,005</u></u>

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.

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**UOHC SUPERVISION LIMITED**  
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**REGISTERED NUMBER: 09562588**

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**COMPANY BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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The financial statements were approved and authorised for issue by the Trustees on 27 October 2021 and signed on their behalf by:

**Mr S S Sinitsky**  
Trustee

The notes on pages 16 to 27 form part of these financial statements.



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**UOHC SUPERVISION LIMITED**  
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**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>11,694</b>	<b>131,599</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>1,984</b>	<b>2,440</b>
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	<b>1,984</b>	<b>2,440</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>13,678</b>	<b>134,039</b>
Cash and cash equivalents at the beginning of the year	<b>448,482</b>	<b>314,443</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>462,160</b>	<b>448,482</b>
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The notes on pages 16 to 27 form part of these financial statements

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**UOHC SUPERVISION LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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 2015), 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.

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**UOHC SUPERVISION LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**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.

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**4. Income from other trading activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Supervision fees income	3,014,864	<b>3,014,864</b>

Trading activities of the group relate to the trading activities of the charity's subsidiary undertaking, Kedassia Supervision Limited, outlined in note 23. The principal activity of Kedassia Supervision Limited was that of providing supervisory services for the production of Kosher products.

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Supervision fees income	3,012,882	3,012,882

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Interest receivable	1,984	<b>1,984</b>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Interest receivable	2,440	2,440

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**6. Other incoming resources**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Coronavirus job retention scheme grant	65,893	<b>65,893</b>	-

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**7. Expenditure on raising funds**

**Other trading expenses**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Supervision costs	1,997,558	<b>1,997,558</b>
Staff costs	945,389	<b>945,389</b>
	<u>2,942,947</u>	<u><b>2,942,947</b></u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Supervision costs	1,769,994	1,769,994
Staff costs	893,908	893,908
	<u>2,663,902</u>	<u>2,663,902</u>

**8. Analysis of expenditure by activities**

	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>
Bank charges	55	<b>55</b>
	<u>55</u>	<u><b>55</b></u>

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**8. Analysis of expenditure by activities (continued)**

	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Charitable activities	250,000	348	250,348

**9. Grants payable**

	<b>2020 £</b>	<b>2019 £</b>
<b>Grants to institutions:</b>		
The Ruzin Sadagora Trust	-	10,000
The Union of Orthodox Hebrew Congregations	-	240,000
	<u>-</u>	<u>250,000</u>

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

**10. Auditors' remuneration**

The auditors' remuneration for the group amounts to an auditor fee of £5,200 (2019 - £4,745), and accountancy services of £14,330 (2019 - £8,025).

**11. Staff costs**

	<b>Group 2020 £</b>	<b>Group 2019 £</b>
Wages and salaries	874,311	823,551
Social security costs	58,030	51,300
Contribution to defined contribution pension schemes	13,048	19,057
	<u>945,389</u>	<u>893,908</u>



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**11. Staff costs (continued)**

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

<b>Group 2020 No.</b>	<i>Group 2019 No.</i>
<b>61</b>	<i>61</i>

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

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**12. 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).

**13. Fixed asset investments**

<b>Company</b>	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 January 2020	<b>3</b>
<b>At 31 December 2020</b>	<b>3</b>
<b>Net book value</b>	
<b>At 31 December 2020</b>	<b>3</b>
<i>At 31 December 2019</i>	<i>3</i>

**14. Debtors**

	<b>Group 2020 £</b>	<i>Group 2019 £</i>	<b>Company 2020 £</b>	<i>Company 2019 £</i>
<b>Due within one year</b>				
Trade debtors	<b>295,414</b>	<i>487,557</i>	-	-
Amounts owed by group undertakings	-	-	<b>274,661</b>	<i>274,660</i>
Other debtors	<b>299,913</b>	-	-	-
Prepayments and accrued income	<b>165,861</b>	<i>277,897</i>	-	-
	<b>761,188</b>	<i>765,454</i>	<b>274,661</b>	<i>274,660</i>

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**15. Creditors: Amounts falling due within one year**

	<b>Group 2020</b>	<i>Group 2019</i>	<b>Company 2020</b>	<i>Company 2019</i>
	£	£	£	£
Trade creditors	29,837	32,022	-	-
Other taxation and social security	126,870	182,779	-	-
Other creditors	189,123	242,054	3	3
Accruals and deferred income	19,773	39,075	-	-
	<u>365,603</u>	<u>495,930</u>	<u>3</u>	<u>3</u>

**16. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2020</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	718,006	3,082,741	(2,943,002)	857,745

**Statement of funds - prior year**

	<i>Balance at 1 January 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2019</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	616,934	3,015,322	(2,914,250)	718,006

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**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	£	£
Current assets	1,223,348	<b>1,223,348</b>
Creditors due within one year	(365,603)	<b>(365,603)</b>
<b>Total</b>	<u>857,745</u>	<u><b>857,745</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019</i>	<i>Total funds 2019</i>
	£	£
Current assets	1,213,936	1,213,936
Creditors due within one year	(495,930)	(495,930)
<b>Total</b>	<u>718,006</u>	<u>718,006</u>

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

	<b>Group 2020</b>	<i>Group 2019</i>
	£	£
Net income for the period (as per Statement of Financial Activities)	<b>139,739</b>	101,072
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	<b>(1,984)</b>	(2,440)
(Increase)/decrease in debtors	<b>4,266</b>	151,432
Increase/(decrease) in creditors	<b>(130,327)</b>	(118,465)
<b>Net cash provided by operating activities</b>	<u><b>11,694</b></u>	<u>131,599</u>

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**19. Analysis of cash and cash equivalents**

	<b>Group 2020 £</b>	<i>Group 2019 £</i>
Cash in hand	<b>462,160</b>	448,482
<b>Total cash and cash equivalents</b>	<b>462,160</b>	448,482

**20. Analysis of changes in net debt**

	<b>At 1 January 2020 £</b>	<b>Cash flows £</b>	<b>At 31 December 2020 £</b>
Cash at bank and in hand	448,482	13,678	462,160
	<b>448,482</b>	<b>13,678</b>	<b>462,160</b>

**21. Operating lease commitments**

The Group and the Company had no commitments under non-cancellable operating leases at 31 December 2020.

**22. Principal subsidiaries**

The following was a subsidiary undertaking of the Company:

<b>Name</b>	<b>Company number</b>	<b>Class of shares</b>	<b>Holding</b>
Kedassia Supervision Limited	07896473	Ordinary	100%

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss) / Surplus/ (Deficit) for the year £</b>
Kedassia Supervision Limited	3,014,865	2,877,055	137,810

