Docusign Envelope ID: A89AB542-FD36-8E57-8105-362232983AC6

COMPANY REGISTRATION NUMBER: 07449570

CHARITY REGISTRATION NUMBER: 1140369

KOLLEL SHAAREI HALACHA

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2026

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KOLLEL SHAAREI HALACHA
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2026

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KOLLEL SHAAREI HALACHA

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kollel Shaarei Halacha
Charity registration number	1140369
Company registration number	07449570
Principal office and registered office	89 Brinkburn Avenue Gateshead NE8 4JU

THE TRUSTEES

Rabbi A Katz
Mr J Kohn
Mr Y Leitner

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was incorporated on 24 November 2010 and is constituted as a Company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The Trustees administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply suitable recruitment training and induction procedures.

OBJECTIVES AND ACTIVITIES

The objects for which the Charity is established are:

(i) the advancement of education in the Jewish faith by training future leaders and educators by providing them with the knowledge, experience, tools and confidence to be inspiring and aspiring personalities

(ii) for the relief of poverty and the advancement of education and general charitable purposes.

The Charity received income mainly from Gifts and Donations received from the wider community.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The Trustees are satisfied with the performance of the Charity during the year and consider that the Charity is in a strong position to continue its activities during the coming year.

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FINANCIAL REVIEW

The financial results of the Charity's activities for the year to 31 March 2026 are fully reflected in the attached Financial Statements together with the Notes thereon.

RESERVES POLICY

It is the policy of the Charity to try to maintain unrestricted funds at a level which the Trustees consider appropriate after taking account of the future commitments of the Charity.

As at 31 March 2026, the Charity had net unrestricted funds of £19,936.

PLANS FOR FUTURE PERIODS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 October 2026 and signed on behalf of the board of trustees by:

Signed by:
Mr J Kohn
BF5920A7AC8248E...
Mr J Kohn
Trustee

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KOLLEL SHAAREI HALACHA

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KOLLEL SHAAREI HALACHA

YEAR ENDED 31 MARCH 2026

I report to the trustees on my examination of the financial statements of Kollel Shaarei Halacha ('the charity') for the year ended 31 March 2026.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:
Dov Harris
B4EBFFA42A8243F...

Dov Harris FCA
Cohen Arnold
New Burlington House
1075 Finchley Road
London NW11 0PU
Independent Examiner

19 October 2026

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KOLLEL SHAAREI HALACHA

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2026

	Note	2026 Unrestricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	74,149	**74,149**	18,980
Total income		74,149	**74,149**	18,980
Expenditure				
Expenditure on charitable activities	**6,7**	54,777	**54,777**	17,727
Total expenditure		54,777	**54,777**	17,727
Net income and net movement in funds		19,372	**19,372**	1,253
Reconciliation of funds				
Total funds brought forward		564	**564**	(689)
Total funds carried forward		19,936	**19,936**	564

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 6 to 10 form part of these financial statements.

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KOLLEL SHAAREI HALACHA
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2026

	Note	2026 £	2026 £	2025 £	2025 £
CURRENT ASSETS					
Cash at bank and in hand		**20,436**		664	
CREDITORS: amounts falling due within one year	**11**	**500**		100	
NET CURRENT ASSETS			**19,936**		564
TOTAL ASSETS LESS CURRENT LIABILITIES			**19,936**		564
FUNDS OF THE CHARITY					
Unrestricted funds			**19,936**		564
Total charity funds	**12**		**19,936**		564

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2026, and are signed on behalf of the board by:

Signed by:
Mr J Kohn
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Mr J Kohn
Trustee

The notes on pages 6 to 10 form part of these financial statements.

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KOLLEL SHAAREI HALACHA
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2026

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 89 Brinkburn Avenue, Gateshead, NE8 4JU.

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 Companies Act 2006.

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 requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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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.

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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. LIMITED BY GUARANTEE

The charity is a company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
DONATIONS				
Donations received	74,149	**74,149**	18,980	18,980

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6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Provision of leadership and educational training	50,475	**50,475**	17,000	17,000
Support costs	4,302	**4,302**	727	727
	54,777	**54,777**	17,727	17,727

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Grant funding of activities £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Provision of leadership and educational training	50,475	-	**50,475**	17,000
Governance costs	–	4,302	**4,302**	727
	50,475	4,302	**54,777**	17,727

8. INDEPENDENT EXAMINATION FEES

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**500**	500

9. STAFF COSTS

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

10. TRUSTEE REMUNERATION AND EXPENSES

No trustees received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services rendered to the charity.

11. CREDITORS: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	**500**	100

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12. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	**£**
General funds	564	74,149	(54,777)	**19,936**

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	(689)	18,980	(17,727)	564

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Current assets	20,436	**20,436**
Creditors less than 1 year	(500)	**(500)**
Net assets	19,936	**19,936**

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	664	664
Creditors less than 1 year	(100)	(100)
Net assets	564	564