Charity registration number: 1192435

CHASDEI SORELE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Brindley Goldstein Limited
103 High Street
Waltham Cross
EN8 7AN

Chasdei Sorele
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Chasdei Sorele
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

The Charity's aims and objectives are to help individuals and organisations in need by way of providing food packages and/or financial grants.

Public Benefit

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees ensure that all activities undertaken are aligned with the charity's stated charitable purposes as set out in its governing document.

Reference and Administrative Details

Trustees

Mr Alan Shelton
Mr Stephen Kemelfield
Mr Simcha Kraushar

Charity Number

1192435

Principal Address

Flat 10
125C Clapton Common
London
E5 9AB

Independent Examiner

Brindley Goldstein Limited
103 High Street
Waltham Cross
EN8 7AN

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Alan Shelton

Trustee
26th October 2026

Chasdei Sorele
Independent Examiner's Report to the Trustees of Chasdei Sorele
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Chasdei Sorele (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Brindley Goldstein Limited

26th October 2026
103 High Street
Waltham Cross
EN8 7AN

Chasdei Sorele
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	978,989	982,255
EXPENDITURE ON:			
Charitable activities:	**4**		
Grant charitable activities		(1,090,943)	(946,132)
NET (EXPENDITURE)/INCOME		(111,954)	36,123
NET MOVEMENT IN FUNDS		(111,954)	36,123
RECONCILIATION OF FUNDS:			
Total funds brought forward		(44,211)	(80,334)
TOTAL FUNDS CARRIED FORWARD	**9**	(156,165)	(44,211)

The notes on pages 7 to 10 form part of these financial statements.

Chasdei Sorele
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		2,749	44,546
		2,749	44,546
Creditors: Amounts Falling Due Within One Year	**8**	(158,914)	(88,757)
NET CURRENT ASSETS (LIABILITIES)		(156,165)	(44,211)
TOTAL ASSETS LESS CURRENT LIABILITIES		(156,165)	(44,211)
NET LIABILITIES		(156,165)	(44,211)
FUNDS OF THE CHARITY			
Unrestricted Funds		(156,165)	(44,211)
TOTAL FUNDS	**9**	(156,165)	(44,211)

On behalf of the board

Mr Alan Shelton

Trustee
26th October 2026

The notes on pages 7 to 10 form part of these financial statements.

Chasdei Sorele
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	**1**	(41,797)	124,880
Net cash (used in)/generated from operating activities		(41,797)	124,880
(Decrease)/increase in cash and cash equivalents		(41,797)	124,880
Cash and cash equivalents at beginning of year	**2**	44,546	-
Cash and cash equivalents at end of year	**2**	2,749	124,880

Chasdei Sorele
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. **Reconciliation of (expenditure)/income to cash (used in)/generated from operations**

	2025	2024
	£	£
Net (expenditure)/income	(111,954)	36,123
Movements in working capital:		
Increase in trade and other creditors	70,157	88,757
Net cash (used in)/generated from operations	(41,797)	124,880

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	2,749	44,546

3. **Analysis of changes in net funds**

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	44,546	(41,797)	2,749

1. General Information

Chasdei Sorele is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1192435. The principal address is Flat 10, 125C Clapton Common, London, E5 9AB.

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. 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.

2.3. 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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	978,989	982,255

4. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 5) £	2025 Total £
Grant charitable activities	1,005,954	84,989	1,090,943

	Activities undertaken directly £	Support costs (see note 5) £	2024 Total £
Grant charitable activities	905,930	40,202	946,132

5. **Support Costs**

	2025 Grant charitable activities £	2024 Grant charitable activities £
Premises expenses	50,300	-
General administration	391	16,731
Governance costs	34,298	23,471
	84,989	40,202

6. **Independent Examiner's Remuneration**

	2025 £	2024 £
Independent examination of the financial statements	1,560	1,560

7. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

8. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	-	1,560
Other creditors	157,354	85,637
Accruals and deferred income	1,560	1,560
	158,914	88,757

9. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(44,211)	978,989	(1,090,943)	(156,165)
Total funds	(44,211)	978,989	(1,090,943)	(156,165)

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(80,334)	982,255	(946,132)	(44,211)
Total funds	(80,334)	982,255	(946,132)	(44,211)

10. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

11. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Chasdei Sorele
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	978,989	982,255
	978,989	982,255
	978,989	982,255
EXPENDITURE ON:		
Charitable Activities:		
Grant charitable activities		
Support and assistance to the poor	-	(241,865)
Grants for education	(13,000)	(3,140)
Grants for mental health	-	(90,970)
Grants for religious purposes	(61,165)	(46,420)
Grants to carers	(36,908)	(36,472)
Grants to the poor	(220,751)	(394,138)
Fundraising costs	-	(92,925)
Charity events	(180,660)	-
Food grants and parcels	(493,470)	-
Storage costs	(50,300)	-
Insurance	-	(964)
Subscriptions	(97)	-
Bank charges	(294)	(257)
Office expenses	-	(15,510)
Independent examiner's fees	(1,560)	(1,560)
Bookkeeping fees.	(1,550)	(5,702)
Legal and professional fees	-	(1,200)
Secretarial services	(31,188)	(10,650)
Other support costs	-	(4,359)
	(1,090,943)	(946,132)
	(1,090,943)	(946,132)
NET (EXPENDITURE)/INCOME	(111,954)	36,123