Charity registration number: 1201288

KOLLEL HAKOL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

Brindley Goldstein Limited
103 High Street
Waltham Cross
EN8 7AN

Kollel Hakol
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Kollel Hakol
Trustees' Report For The Year Ended 30 November 2025

The trustees present their report and the financial statements for the year ended 30 November 2025.

Objectives and Activities

Aims and Objectives

The charity's objectives are;

- the advancement of the orthodox Jewish religion for the benefit of the public, in particular but not exclusively by the provision and maintenance of a Kollel which will promote advanced Talmudic study and Jewish law.
- assisting those in poverty or financial hardship by providing grants, items and services.
- providing filtered internet services for people who for reasons of religious observance choose not to have internet in their homes so that they may be able to engage with the wider society and modern technology.
- to advance such charitable purposes, (according to the law of England and Wales) as the trustees see fit from time to time.

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 Michael Shelton
Mr Moshe Koenig
Mr Michael Cutler

Charity Number

1201288

Principal Address

65 Green Lane
London
NW4 2AG

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 Michael Shelton

Trustee
16th September 2026

Kollel Hakol
Independent Examiner's Report to the Trustees of Kollel Hakol
For The Year Ended 30 November 2025

I report to the trustees on my examination of the accounts of Kollel Hakol (the Trust) for the year ended 30 November 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

16th September 2026
103 High Street
Waltham Cross
EN8 7AN

Kollel Hakol
Statement of Financial Activities
For The Year Ended 30 November 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	471,487	657,911
Other	**4**	-	50
		471,487	657,961
EXPENDITURE ON:			
Charitable activities:	**5**		
Charitable activities		(439,952)	(634,581)
Fundraising costs		(4,200)	(35,015)
		(444,152)	(669,596)
NET INCOME/(EXPENDITURE)		27,335	(11,635)
NET MOVEMENT IN FUNDS		27,335	(11,635)
RECONCILIATION OF FUNDS:			
Total funds brought forward		6,726	18,361
TOTAL FUNDS CARRIED FORWARD	**10**	34,061	6,726

The notes on pages 7 to 11 form part of these financial statements.

Kollel Hakol
Statement of Financial Position
As At 30 November 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		35,501	8,406
		35,501	8,406
Creditors: Amounts Falling Due Within One Year	**9**	(1,440)	(1,680)
NET CURRENT ASSETS (LIABILITIES)		34,061	6,726
TOTAL ASSETS LESS CURRENT LIABILITIES		34,061	6,726
NET ASSETS		34,061	6,726
FUNDS OF THE CHARITY			
Unrestricted Funds		34,061	6,726
TOTAL FUNDS	**10**	34,061	6,726

On behalf of the board



Mr Michael Shelton

Trustee
16th September 2026

The notes on pages 7 to 11 form part of these financial statements.

Kollel Hakol
Statement of Cash Flows
For The Year Ended 30 November 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from/(used in) operations	**1**	27,095	(9,955)
Net cash generated from/(used in) operating activities		27,095	(9,955)
Increase/(decrease) in cash and cash equivalents		27,095	(9,955)
Cash and cash equivalents at beginning of year	**2**	8,406	-
Cash and cash equivalents at end of year	**2**	35,501	(9,955)

Kollel Hakol
Notes to the Statement of Cash Flows
For The Year Ended 30 November 2025

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

	2025	2024
	£	£
Net income/(expenditure)	27,335	(11,635)
Movements in working capital:		
(Decrease)/increase in trade and other creditors	(240)	1,680
Net cash generated from/(used in) operations	27,095	(9,955)

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	35,501	8,406

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

	As at 1 December 2024	Cash flows	As at 30 November 2025
	£	£	£
Cash at bank and in hand	8,406	27,095	35,501

1. General Information

Kollel Hakol is an unincorporated charity registered with the Charity Commission, registered charity number 1201288. The principal address is 65 Green Lane, London, NW4 2AG.

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	471,487	657,911

4. **Other Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Other charitable income	-	50

5. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 6) £	2025 Total £
Charitable activities	438,290	1,662	439,952
Fundraising costs	4,200	-	4,200
	442,490	1,662	444,152

	Activities undertaken directly £	Support costs (see note 6) £	2024 Total £
Charitable activities	625,311	9,270	634,581
Fundraising costs	35,015	-	35,015
	660,326	9,270	669,596

6. **Support Costs**

	2025 Charitable activities £
General administration	222
Governance costs	1,440
	1,662

	2024 Charitable activities
	£
Employee costs	166
General administration	7,424
Governance costs	1,680
	9,270

7. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	1,440	1,680

8. **Average Number of Employees**

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

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

	2025	2024
	£	£
Accruals and deferred income	1,440	1,680

10. **Movement in Funds**

	As at 1 December 2024	Income	Expenditure	As at 30 November 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	6,726	471,487	(444,152)	34,061
Total funds	6,726	471,487	(444,152)	34,061

	As at 1 December 2023	Income	Expenditure	As at 30 November 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	18,361	657,961	(669,596)	6,726
Total funds	18,361	657,961	(669,596)	6,726

11. **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.

12. **Related Party Disclosures**

During the year, the charity received donations from related charities and companies of £11,150 (2024: £86,020) and provided grants to such charities of £21,957 (2024: £44,510).