

# EZER LAYELED LTD

England & Wales · Charity number 1107102

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | EZER LAYELED                                            |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">04977876</a>                                |
| Registered     | 2004-12-02                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                    |
|---------|--------------------------------------------------------------------|
| Address | 400-404 Bury New Road<br>Salford<br>M7 4EY                         |
| Phone   | 01617080606                                                        |
| Email   | <a href="mailto:DP.WHITESIDE@GMAIL.COM">DP.WHITESIDE@GMAIL.COM</a> |

## Activities

**Objects:** 1. TO RELIEVE PERSONS IN NEED, HARDSHIP OR DISTRESS WITHIN THE ORTHODOX JEWISH COMMUNITY WITH A PREFERENCE TO MANCHESTER PARTICULARLY THROUGH THE PROVISION OF COUNSELLING, ADVICE, ADVOCACY AND OTHER SUPPORT.2. TO PROMOTE EDUCATION, PARTICULARLY BY SUPPORTING THE PROVISION OF TUITION FOR CHILDREN WHO HAVE FALLEN BEHIND WITH THEIR EDUCATION, OR ARE AT RISK OF EXCLUSION FROM SCHOOL.

**Activities:** Family support and adviceHospital Volunteer ServiceMentoring and counsellingOccupational Therapy & Sensory IntegrationPhysiotherapySpeech & Language TherapyTherapeutic Art

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** MANCHESTER
- Manchester City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-01-31 | £162,522 | £176,249    | -      | -         |
| 2024-01-31 | £175,214 | £176,270    | -      | -         |
| 2023-01-31 | £155,604 | £167,076    | -      | -         |
| 2022-01-31 | £156,960 | £164,996    | -      | -         |
| 2021-01-31 | £160,081 | £150,574    | -      | -         |

## Trustees

| Name             | Role | Appointed  |
|------------------|------|------------|
| Ben Burton       |      | 2015-05-01 |
| SOLOMON DRESDNER |      |            |

**EZER LAYELED LTD**

England & Wales - Charity number 1107102

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# Accounts

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COMPANY REGISTRATION NUMBER: 04977876  
CHARITY REGISTRATION NUMBER: 1107102

**Ezer Layeled Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 January 2025**

**WHITESIDE AND DAVIES LTD**  
Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

# **Ezer Layeled Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 January 2025**

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# Ezer Layeled Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 January 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2025. Dr M Wilks and Mr S Dresdner are also the directors for the purposes of company law.

#### Reference and administrative details

|                                    |                                                        |
|------------------------------------|--------------------------------------------------------|
| <b>Registered charity name</b>     | Ezer Layeled Ltd                                       |
| <b>Charity registration number</b> | 1107102                                                |
| <b>Company registration number</b> | 04977876                                               |
| <b>Principal office</b>            | 400-404 Bury New Road<br>Salford<br>M7 4EY<br>England  |
| <b>The trustees</b>                | Mr B Burton<br>Dr M A J Wilks<br>Mr S Dresdner         |
| <b>Independent examiner</b>        | David Pollak<br>158 Cromwell Road<br>Salford<br>M6 6DE |

#### Structure, governance and management

Ezer LaYeled Ltd is a charitable company limited by guarantee, incorporated on 26 November 2003. It is governed by its memorandum and articles of association and was registered as a charity on 2 December 2004.

The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors'/ Trustees' meetings.

Day to day management of activities is the responsibility of the manager, supported by administrative staff and a team of professionals and volunteers.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 January 2025**

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##### **Objectives and activities**

The charity's objects are:

- a. To provide support to children with developmental, emotional, psychological, behavioural, learning or and social difficulties who live in and around Manchester – in a culturally sensitive environment.
- b. To improve children's communication, physical and emotional development and enable them realise their potential.
- c. To relieve persons in need, hardship or distress within the orthodox Jewish community with a preference to Manchester particularly through the provision of counselling, advice, advocacy and other support.
- d. To promote education, particularly by supporting the provision of tuition for children who have fallen behind with their education, or are at risk of exclusion from school.

The charity's activities include:

- Family support and advice;
- Hospital Volunteer Service Mentoring and counselling;
- Occupational Therapy & Sensory Integration;
- Physiotherapy Speech & Language Therapy;
- Therapeutic Art.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee-charging.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

The charity received £162,522 (2024 - £175,188) in grants, donations, sponsorships and parental contributions during the year and £172,923 (2024 - £176,270) was spent in furtherance of its charitable objectives. There was an overall deficit for the year of £13,727 (2024 - £1,056 deficit).

The staff and trustees have continued working hard to keep costs and overheads to a minimum without compromising on our high standard of service and professionalism. Although we ask for a contribution towards the costs of our services, we have given careful consideration to enable individuals on low income to access our services. Since we are committed to enabling as many children as possible to benefit from the support that Ezer LaYeled offers, we welcome all children regardless of personal background, faith, gender or personal circumstances.

Once again, we give credit for our achievements to the remarkable effort made by the trustees and staff.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 January 2025**

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##### **Financial review**

The balance of unrestricted funds is £8,134 (2024 - £18,535) and of restricted funds is nil (2024 - £3,326). The trustees attempt to retain reserves of £10,000 or more where necessary and appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

Although we receive voluntary contributions from parents, we nevertheless have a large weekly deficit. In order for us to maximise the level of input that we provide to our clientele, we continuously approach granting bodies and charitable trusts. None of this valuable work would be possible without the ongoing support of our funders who have trust in our organisation. The trustees would like to record their appreciation for all financial support received from benefactors during the course of the year. These funds have enabled us to provide the much needed support that our beneficiaries, the children, deserve. The recipients of our services continuously express their appreciation and admiration to all members of the public that assist us in delivering vital services.

The trustees' annual report and the strategic report were approved on 28 October 2025 and signed on behalf of the board of trustees by:

Mr S Dresdner  
Trustee

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Ezer Layeled Ltd**

**Year ended 31 January 2025**

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I report to the trustees on my examination of the financial statements of Ezer Layeled Ltd ('the charity') for the year ended 31 January 2025.

#### **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.

David Pollak  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE

28 October 2025

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2025

|                                                  |      |                         | 2025                  |                  | 2024             |
|--------------------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
|                                                  | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                     |      |                         |                       |                  |                  |
| Donations and legacies                           | 5    | 162,522                 | –                     | 162,522          | 175,188          |
| Investment income                                | 6    | –                       | –                     | –                | 26               |
| <b>Total income</b>                              |      | <u>162,522</u>          | <u>–</u>              | <u>162,522</u>   | <u>175,214</u>   |
| <b>Expenditure</b>                               |      |                         |                       |                  |                  |
| Expenditure on raising funds:                    |      |                         |                       |                  |                  |
| Costs of raising donations and legacies          | 7    | 340                     | –                     | 340              | 1,207            |
| Expenditure on charitable activities             | 8,9  | <u>172,583</u>          | <u>3,326</u>          | <u>175,909</u>   | <u>175,063</u>   |
| <b>Total expenditure</b>                         |      | <u>172,923</u>          | <u>3,326</u>          | <u>176,249</u>   | <u>176,270</u>   |
| <b>Net expenditure and net movement in funds</b> |      | <u>(10,401)</u>         | <u>(3,326)</u>        | <u>(13,727)</u>  | <u>(1,056)</u>   |
| <b>Reconciliation of funds</b>                   |      |                         |                       |                  |                  |
| Total funds brought forward                      |      | <u>18,535</u>           | <u>3,326</u>          | <u>21,861</u>    | <u>22,917</u>    |
| <b>Total funds carried forward</b>               |      | <u>8,134</u>            | <u>–</u>              | <u>8,134</u>     | <u>21,861</u>    |

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 7 to 15 form part of these financial statements.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 January 2025

|                                                       | Note | 2025<br>£     | 2024<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Fixed assets</b>                                   |      |               |               |
| Tangible fixed assets                                 | 15   | 6,868         | 10,431        |
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 16   | 21,007        | 16,312        |
| Cash at bank and in hand                              |      | 9,178         | 11,131        |
|                                                       |      | <u>30,185</u> | <u>27,443</u> |
| <b>Creditors: amounts falling due within one year</b> | 17   | 28,919        | 16,013        |
| <b>Net current assets</b>                             |      | <u>1,266</u>  | <u>11,430</u> |
| <b>Total assets less current liabilities</b>          |      | <u>8,134</u>  | <u>21,861</u> |
| <b>Net assets</b>                                     |      | <u>8,134</u>  | <u>21,861</u> |
| <b>Funds of the charity</b>                           |      |               |               |
| Restricted funds                                      |      | —             | 3,326         |
| Unrestricted funds                                    |      | <u>8,134</u>  | <u>18,535</u> |
| <b>Total charity funds</b>                            | 18   | <u>8,134</u>  | <u>21,861</u> |

For the year ending 31 January 2025 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 28 October 2025, and are signed on behalf of the board by:

Mr S Dresdner  
Trustee

The notes on pages 7 to 15 form part of these financial statements.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 January 2025**

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#### **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 C/O Whiteside & Davies, 158 Cromwell Road, Salford, M6 6DE, England.

#### **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**

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.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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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.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                       |                        |
|-----------------------|------------------------|
| Fixtures and fittings | - 25% reducing balance |
| Equipment             | - 25% reducing balance |

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **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.

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.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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 organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### 5. Donations and legacies

|                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|--------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>   |                            |                          |                          |
| Donations          | 19,697                     | —                        | 19,697                   |
| <b>Grants</b>      |                            |                          |                          |
| Grants receivable  | —                          | —                        | —                        |
| <b>Sponsorship</b> |                            |                          |                          |
| Sponsorships       | 23,858                     | —                        | 23,858                   |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

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#### 5. Donations and legacies *(continued)*

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Other donations and legacies</b> |                            |                          |                          |
| Parental contributions              | 118,967                    | —                        | 118,967                  |
|                                     | <u>162,522</u>             | <u>—</u>                 | <u>162,522</u>           |
|                                     |                            |                          |                          |
|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
| <b>Donations</b>                    |                            |                          |                          |
| Donations                           | 28,400                     | —                        | 28,400                   |
| <b>Grants</b>                       |                            |                          |                          |
| Grants receivable                   | —                          | 9,978                    | 9,978                    |
| <b>Sponsorship</b>                  |                            |                          |                          |
| Sponsorships                        | 34,181                     | —                        | 34,181                   |
| <b>Other donations and legacies</b> |                            |                          |                          |
| Parental contributions              | 102,629                    | —                        | 102,629                  |
|                                     | <u>165,210</u>             | <u>9,978</u>             | <u>175,188</u>           |

#### 6. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | —                          | —                        | 26                         | 26                       |

#### 7. Costs of raising donations and legacies

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Costs of raising donations | 340                        | 340                      | 1,207                      | 1,207                    |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

#### 8. Expenditure on charitable activities by fund type

|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Charitable activity | 148,179                    | 3,326                    | 151,505                  |
| Support costs       | 24,404                     | –                        | 24,404                   |
|                     | <u>172,583</u>             | <u>3,326</u>             | <u>175,909</u>           |

  

|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Charitable activity | 144,080                    | 6,652                    | 150,732                  |
| Support costs       | 24,331                     | –                        | 24,331                   |
|                     | <u>168,411</u>             | <u>6,652</u>             | <u>175,063</u>           |

#### 9. Expenditure on charitable activities by activity type

|                     | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|---------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------|
| Charitable activity | 151,505                                   | 23,764                | 175,269                  | 173,583                 |
| Governance costs    | –                                         | 640                   | 640                      | 1,480                   |
|                     | <u>151,505</u>                            | <u>24,404</u>         | <u>175,909</u>           | <u>175,063</u>          |

#### 10. Analysis of support costs

|                       | Analysis of<br>support costs<br>£ | Total 2025<br>£ | Total 2024<br>£ |
|-----------------------|-----------------------------------|-----------------|-----------------|
| Premises              | 13,253                            | 13,253          | 14,055          |
| Communications and IT | 4,844                             | 4,844           | 3,102           |
| General office        | 310                               | 310             | 798             |
| Finance costs         | 216                               | 216             | 380             |
| Governance costs      | 1,108                             | 1,108           | 1,480           |
| Insurance             | 1,110                             | 1,110           | 1,039           |
| Depreciation          | 3,563                             | 3,563           | 3,477           |
|                       | <u>24,404</u>                     | <u>24,404</u>   | <u>24,331</u>   |

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

|                                       | 2025<br>£    | 2024<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>3,563</u> | <u>3,477</u> |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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##### 12. Independent examination fees

|                                                                                                      | 2025<br>£ | 2024<br>£ |
|------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 1,000     | 960       |

##### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                    | 2025<br>£ | 2024<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 150,155   | 148,317   |

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

|                              | 2025<br>No. | 2024<br>No. |
|------------------------------|-------------|-------------|
| Number of staff - managers   | 1           | 1           |
| Number of staff - therapists | 2           | 2           |
|                              | 3           | 3           |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

##### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

##### 15. Tangible fixed assets

|                                               | Fixtures and<br>fittings<br>£ | Equipment<br>£ | Total<br>£ |
|-----------------------------------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                                   |                               |                |            |
| <b>At 1 February 2024 and 31 January 2025</b> | 10,995                        | 78,988         | 89,983     |
| <b>Depreciation</b>                           |                               |                |            |
| At 1 February 2024                            | 9,721                         | 69,831         | 79,552     |
| Charge for the year                           | 1,274                         | 2,289          | 3,563      |
| <b>At 31 January 2025</b>                     | 10,995                        | 72,120         | 83,115     |
| <b>Carrying amount</b>                        |                               |                |            |
| <b>At 31 January 2025</b>                     | —                             | 6,868          | 6,868      |
| At 31 January 2024                            | 1,274                         | 9,157          | 10,431     |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2025

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##### 16. Debtors

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Pledged parental contributions | 19,030        | 13,134        |
| Other debtors                  | 1,977         | 3,178         |
|                                | <u>21,007</u> | <u>16,312</u> |

##### 17. Creditors: amounts falling due within one year

|                                 | 2025<br>£     | 2024<br>£     |
|---------------------------------|---------------|---------------|
| Accruals and deferred income    | 1,342         | 1,320         |
| Social security and other taxes | 21,852        | 7,938         |
| Net wages                       | 5,725         | 6,755         |
|                                 | <u>28,919</u> | <u>16,013</u> |

##### 18. Analysis of charitable funds

###### Unrestricted funds

|               | At<br>1 Feb 2024<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 Jan 2025<br>£ |
|---------------|-----------------------|----------------|------------------|------------------------|
| General funds | <u>18,535</u>         | <u>162,522</u> | <u>(172,923)</u> | <u>8,134</u>           |

|               | At<br>1 Feb 2023<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 Jan 2024<br>£ |
|---------------|-----------------------|----------------|------------------|------------------------|
| General funds | <u>22,917</u>         | <u>165,236</u> | <u>(169,618)</u> | <u>18,535</u>          |

###### Restricted funds

|                                 | At<br>1 Feb 2024<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 Jan 2025<br>£ |
|---------------------------------|-----------------------|-------------|------------------|------------------------|
| Restricted Fund – Lottery grant | <u>3,326</u>          | <u>–</u>    | <u>(3,326)</u>   | <u>–</u>               |

|                                 | At<br>1 Feb 2023<br>£ | Income<br>£  | Expenditure<br>£ | At<br>31 Jan 2024<br>£ |
|---------------------------------|-----------------------|--------------|------------------|------------------------|
| Restricted Fund – Lottery grant | <u>–</u>              | <u>9,978</u> | <u>(6,652)</u>   | <u>3,326</u>           |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

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#### 19. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 6,868                      | —                        | 6,868                    |
| Current assets             | 30,185                     | —                        | 30,185                   |
| Creditors less than 1 year | (28,919)                   | —                        | (28,919)                 |
| <b>Net assets</b>          | <u>8,134</u>               | <u>—</u>                 | <u>8,134</u>             |

  

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets         | 10,431                     | —                        | 10,431                   |
| Current assets                | 24,117                     | 3,326                    | 27,443                   |
| Creditors less than 1 year    | (16,013)                   | —                        | (16,013)                 |
| Creditors greater than 1 year | —                          | —                        | —                        |
| <b>Net assets</b>             | <u>18,535</u>              | <u>3,326</u>             | <u>21,861</u>            |

**EZER LAYELED LTD**

England & Wales - Charity number 1107102

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# Accounts

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COMPANY REGISTRATION NUMBER: 04977876  
CHARITY REGISTRATION NUMBER: 1107102

**Ezer Layeled Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 January 2024**

**WHITESIDE AND DAVIES LTD**  
Chartered Certified Accountants  
158 Cromwell Road  
Salford  
M6 6DE

# **Ezer Layeled Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 January 2024**

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| Independent examiner's report to the trustees                                | <b>4</b>    |
| Statement of financial activities (including income and expenditure account) | <b>5</b>    |
| Statement of financial position                                              | <b>6</b>    |
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# Ezer Layeled Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 January 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2024. Dr M Wilks and Mr S Dresdner are also the directors for the purposes of company law.

#### Reference and administrative details

|                                    |                                                        |
|------------------------------------|--------------------------------------------------------|
| <b>Registered charity name</b>     | Ezer Layeled Ltd                                       |
| <b>Charity registration number</b> | 1107102                                                |
| <b>Company registration number</b> | 04977876                                               |
| <b>Principal office</b>            | 400-404 Bury New Road<br>Salford<br>M7 4EY<br>England  |
| <b>The trustees</b>                | Mr B Burton<br>Dr M A J Wilks<br>Mr S Dresdner         |
| <b>Independent examiner</b>        | David Pollak<br>158 Cromwell Road<br>Salford<br>M6 6DE |

#### Structure, governance and management

Ezer LaYeled Ltd is a company limited by guarantee incorporated on 26 November 2003 and is governed by its memorandum and articles of association.

The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors'/ Trustees' meetings.

Day to day management of activities is the responsibility of the manager, supported by administrative staff and a team of professionals and volunteers.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 January 2024**

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##### **Objectives and activities**

The charity's objects are:

- a. To provide support to children with developmental, emotional, psychological, behavioural, learning or and social difficulties who live in and around Manchester – in a culturally sensitive environment.
- b. To improve children's communication, physical and emotional development and enable them realise their potential.
- c. To relieve persons in need, hardship or distress within the orthodox Jewish community with a preference to Manchester particularly through the provision of counselling, advice, advocacy and other support.
- d. To promote education, particularly by supporting the provision of tuition for children who have fallen behind with their education, or are at risk of exclusion from school.

The charity's activities include:

- Family support and advice;
- Hospital Volunteer Service Mentoring and counselling;
- Occupational Therapy & Sensory Integration;
- Physiotherapy Speech & Language Therapy;
- Therapeutic Art.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee-charging.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

The charity received £175,188 (2023 - £155,604) in grants, donations, sponsorships and parental contributions during the year and £176,270 (2023 - £167,076) was spent in furtherance of its charitable objectives. There was an overall deficit for the year of £1,056 (2023 - £11,472 deficit).

The staff and trustees have continued working hard to keep costs and overheads to a minimum without compromising on our high standard of service and professionalism. Although we ask for a contribution towards the costs of our services, we have given careful consideration to enable individuals on low income to access our services. Since we are committed to enabling as many children as possible to benefit from the support that Ezer LaYeled offers, we welcome all children regardless of personal background, faith, gender or personal circumstances.

Once again, we give credit for our achievements to the remarkable effort made by the trustees and staff.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 January 2024**

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##### **Financial review**

The balance of unrestricted funds is £18,535 (2023 - £22,917) and of restricted funds is £3,326 (2023 - nil). The trustees retain reserves of £10,000 or more where necessary and appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

Although we receive voluntary contributions from parents, we nevertheless have a large weekly deficit. In order for us to maximise the level of input that we provide to our clientele, we continuously approach granting bodies and charitable trusts. None of this valuable work would be possible without the ongoing support of our funders who have trust in our organisation. The trustees would like to record their appreciation for all financial support received from benefactors during the course of the year. These funds have enabled us to provide the much-needed support that our beneficiaries, the children, deserve. The recipients of our services continuously express their appreciation and admiration to all members of the public that assist us in delivering vital services.

The trustees' annual report and the strategic report were approved on 26 November 2024 and signed on behalf of the board of trustees by:

Dr M A J Wilks  
Trustee

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Ezer Layeled Ltd**

**Year ended 31 January 2024**

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I report to the trustees on my examination of the financial statements of Ezer Layeled Ltd ('the charity') for the year ended 31 January 2024.

#### **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.

David Pollak  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

|                                                  |      |                         | 2024                  |                  | 2023             |
|--------------------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
|                                                  | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                     |      |                         |                       |                  |                  |
| Donations and legacies                           | 5    | 165,210                 | 9,978                 | 175,188          | 155,604          |
| Investment income                                | 6    | 26                      | —                     | 26               | —                |
| <b>Total income</b>                              |      | <u>165,236</u>          | <u>9,978</u>          | <u>175,214</u>   | <u>155,604</u>   |
| <b>Expenditure</b>                               |      |                         |                       |                  |                  |
| Expenditure on raising funds:                    |      |                         |                       |                  |                  |
| Costs of raising donations and legacies          | 7    | 1,207                   | —                     | 1,207            | 458              |
| Expenditure on charitable activities             | 8,9  | 168,411                 | 6,652                 | 175,063          | 166,618          |
| <b>Total expenditure</b>                         |      | <u>169,618</u>          | <u>6,652</u>          | <u>176,270</u>   | <u>167,076</u>   |
| <b>Net expenditure and net movement in funds</b> |      | <u>(4,382)</u>          | <u>3,326</u>          | <u>(1,056)</u>   | <u>(11,472)</u>  |
| <b>Reconciliation of funds</b>                   |      |                         |                       |                  |                  |
| Total funds brought forward                      |      | 22,917                  | —                     | 22,917           | 34,389           |
| <b>Total funds carried forward</b>               |      | <u>18,535</u>           | <u>3,326</u>          | <u>21,861</u>    | <u>22,917</u>    |

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 8 to 16 form part of these financial statements.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 January 2024

|                                                                | Note | 2024<br>£     | 2023<br>£     |
|----------------------------------------------------------------|------|---------------|---------------|
| <b>Fixed assets</b>                                            |      |               |               |
| Tangible fixed assets                                          | 15   | 10,431        | 13,908        |
| <b>Current assets</b>                                          |      |               |               |
| Debtors                                                        | 16   | 16,312        | 20,320        |
| Cash at bank and in hand                                       |      | 11,131        | 10,277        |
|                                                                |      | <u>27,443</u> | <u>30,597</u> |
| <b>Creditors: amounts falling due within one year</b>          | 17   | 16,013        | 14,940        |
| <b>Net current assets</b>                                      |      | <u>11,430</u> | <u>15,657</u> |
| <b>Total assets less current liabilities</b>                   |      | <u>21,861</u> | <u>29,565</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 18   | —             | 6,648         |
| <b>Net assets</b>                                              |      | <u>21,861</u> | <u>22,917</u> |
| <b>Funds of the charity</b>                                    |      |               |               |
| Restricted funds                                               |      | 3,326         | —             |
| Unrestricted funds                                             |      | <u>18,535</u> | <u>22,917</u> |
| <b>Total charity funds</b>                                     | 19   | <u>21,861</u> | <u>22,917</u> |

For the year ending 31 January 2024 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.

The statement of financial position  
continues on the following page.

The notes on pages 8 to 16 form part of these financial statements.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Statement of Financial Position** *(continued)*

**31 January 2024**

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These financial statements were approved by the board of trustees and authorised for issue on 26 November 2024, and are signed on behalf of the board by:

Dr M A J Wilks  
Trustee

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The notes on pages 8 to 16 form part of these financial statements.

# **Ezer Layeled Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 January 2024**

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#### **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 C/O Whiteside & Davies, 158 Cromwell Road, Salford, M6 6DE, England.

#### **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**

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.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

---

#### 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.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

---

#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                       |                        |
|-----------------------|------------------------|
| Fixtures and fittings | - 25% reducing balance |
| Equipment             | - 25% reducing balance |

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **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.

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.

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

---

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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 organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### 5. Donations and legacies

|                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>   |                            |                          |                          |
| Donations          | 28,400                     | –                        | 28,400                   |
| <b>Grants</b>      |                            |                          |                          |
| Grants receivable  | –                          | 9,978                    | 9,978                    |
| <b>Sponsorship</b> |                            |                          |                          |
| Sponsorships       | 34,181                     | –                        | 34,181                   |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

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#### 5. Donations and legacies *(continued)*

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Other donations and legacies</b> |                            |                          |                          |
| Parental contributions              | 102,629                    | —                        | 102,629                  |
|                                     | <u>165,210</u>             | <u>9,978</u>             | <u>175,188</u>           |
|                                     |                            |                          |                          |
|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
| <b>Donations</b>                    |                            |                          |                          |
| Donations                           | 17,623                     | —                        | 17,623                   |
| <b>Grants</b>                       |                            |                          |                          |
| Grants receivable                   | —                          | —                        | —                        |
| <b>Sponsorship</b>                  |                            |                          |                          |
| Sponsorships                        | 28,787                     | —                        | 28,787                   |
| <b>Other donations and legacies</b> |                            |                          |                          |
| Parental contributions              | 109,194                    | —                        | 109,194                  |
|                                     | <u>155,604</u>             | <u>—</u>                 | <u>155,604</u>           |

#### 6. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>26</u>                  | <u>26</u>                | <u>—</u>                   | <u>—</u>                 |

#### 7. Costs of raising donations and legacies

|                                                     | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Costs of raising donations and legacies - Donations | <u>1,207</u>               | <u>1,207</u>             | <u>458</u>                 | <u>458</u>               |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 8. Expenditure on charitable activities by fund type

|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Charitable activity | 144,080                    | 6,652                    | 150,732                  |
| Support costs       | 24,331                     | –                        | 24,331                   |
|                     | <u>168,411</u>             | <u>6,652</u>             | <u>175,063</u>           |
|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
| Charitable activity | 146,878                    | –                        | 146,878                  |
| Support costs       | 19,740                     | –                        | 19,740                   |
|                     | <u>166,618</u>             | <u>–</u>                 | <u>166,618</u>           |

#### 9. Expenditure on charitable activities by activity type

|                     | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2024<br>£ | Total fund<br>2023<br>£ |
|---------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------|
| Charitable activity | 150,732                                   | 22,851                | 173,583                  | 165,314                 |
| Governance costs    | –                                         | 1,480                 | 1,480                    | 1,304                   |
|                     | <u>150,732</u>                            | <u>24,331</u>         | <u>175,063</u>           | <u>166,618</u>          |

#### 10. Analysis of support costs

|                       | Analysis of<br>support costs<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|-----------------------|-----------------------------------|-----------------|-----------------|
| Premises              | 14,055                            | 14,055          | 7,832           |
| Communications and IT | 3,102                             | 3,102           | 2,885           |
| General office        | 798                               | 798             | 526             |
| Finance costs         | 380                               | 380             | 1,554           |
| Governance costs      | 1,480                             | 1,480           | 1,304           |
| Insurance             | 1,039                             | 1,039           | 1,003           |
| Depreciation          | 3,477                             | 3,477           | 4,636           |
|                       | <u>24,331</u>                     | <u>24,331</u>   | <u>19,740</u>   |

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

|                                       | 2024<br>£    | 2023<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>3,477</u> | <u>4,636</u> |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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##### 12. Independent examination fees

|                                                                                                      | <b>2024</b> | 2023 |
|------------------------------------------------------------------------------------------------------|-------------|------|
|                                                                                                      | <b>£</b>    | £    |
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 1,320       | 960  |

##### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                    | <b>2024</b> | 2023    |
|--------------------|-------------|---------|
|                    | <b>£</b>    | £       |
| Wages and salaries | 148,317     | 144,169 |

The average head count of employees during the year was 3 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | <b>2024</b> | 2023 |
|-----------------|-------------|------|
|                 | <b>No.</b>  | No.  |
| Number of staff | 3           | 4    |

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

##### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

##### 15. Tangible fixed assets

|                                               | Fixtures and<br>fittings<br>£ | Equipment<br>£ | <b>Total<br/>£</b> |
|-----------------------------------------------|-------------------------------|----------------|--------------------|
| <b>Cost</b>                                   |                               |                |                    |
| <b>At 1 February 2023 and 31 January 2024</b> | 10,995                        | 78,988         | 89,983             |
| <b>Depreciation</b>                           |                               |                |                    |
| At 1 February 2023                            | 9,296                         | 66,779         | 76,075             |
| Charge for the year                           | 425                           | 3,052          | 3,477              |
| <b>At 31 January 2024</b>                     | 9,721                         | 69,831         | 79,552             |
| <b>Carrying amount</b>                        |                               |                |                    |
| <b>At 31 January 2024</b>                     | 1,274                         | 9,157          | 10,431             |
| At 31 January 2023                            | 1,699                         | 12,209         | 13,908             |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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##### 16. Debtors

|                                | <b>2024</b>   | 2023          |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | £             |
| Pledged parental contributions | 13,134        | 16,121        |
| Other debtors                  | 3,178         | 4,199         |
|                                | <u>16,312</u> | <u>20,320</u> |

##### 17. Creditors: amounts falling due within one year

|                                 | <b>2024</b>   | 2023          |
|---------------------------------|---------------|---------------|
|                                 | <b>£</b>      | £             |
| Accruals and deferred income    | 1,320         | 800           |
| Social security and other taxes | 7,938         | 8,879         |
| Net wages                       | 6,755         | 5,261         |
|                                 | <u>16,013</u> | <u>14,940</u> |

##### 18. Creditors: amounts falling due after more than one year

|                           | <b>2024</b> | 2023  |
|---------------------------|-------------|-------|
|                           | <b>£</b>    | £     |
| Bank loans and overdrafts | —           | 6,648 |

##### 19. Analysis of charitable funds

###### Unrestricted funds

|               | At<br>1 Feb 2023 | Income         | Expenditure      | At<br>31 Jan 2024 |
|---------------|------------------|----------------|------------------|-------------------|
|               | £                | £              | £                | £                 |
| General funds | <u>22,917</u>    | <u>165,236</u> | <u>(169,618)</u> | <u>18,535</u>     |

  

|               | At<br>1 Feb 2022 | Income         | Expenditure      | At<br>31 Jan 2023 |
|---------------|------------------|----------------|------------------|-------------------|
|               | £                | £              | £                | £                 |
| General funds | <u>34,389</u>    | <u>155,604</u> | <u>(167,076)</u> | <u>22,917</u>     |

# Ezer Layeled Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

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##### 19. Analysis of charitable funds *(continued)*

###### Restricted funds

|                 | At<br>1 Feb 2023<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 Jan 2024<br>£ |
|-----------------|-----------------------|-------------|------------------|------------------------|
| Restricted Fund | —                     | 9,978       | (6,652)          | 3,326                  |

|                 | At<br>1 Feb 2022<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 Jan 2023<br>£ |
|-----------------|-----------------------|-------------|------------------|------------------------|
| Restricted Fund | —                     | —           | —                | —                      |

##### 20. Analysis of net assets between funds

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets         | 10,431                     | —                        | 10,431                   |
| Current assets                | 24,117                     | 3,326                    | 27,443                   |
| Creditors less than 1 year    | (16,013)                   | —                        | (16,013)                 |
| Creditors greater than 1 year | —                          | —                        | —                        |
| <b>Net assets</b>             | <b>18,535</b>              | <b>3,326</b>             | <b>21,861</b>            |

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets         | 13,908                     | —                        | 13,908                   |
| Current assets                | 30,597                     | —                        | 30,597                   |
| Creditors less than 1 year    | (14,940)                   | —                        | (14,940)                 |
| Creditors greater than 1 year | (6,648)                    | —                        | (6,648)                  |
| <b>Net assets</b>             | <b>22,917</b>              | <b>—</b>                 | <b>22,917</b>            |

**EZER LAYELED LTD**

England & Wales - Charity number 1107102

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# Accounts

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# Ezer LaYeled Limited

Company limited by guarantee

## **Annual Report and Financial Statements**

**For year ended  
31 January 2023**

Charity Registration Number 1107102  
Company Number 4977876



**Whiteside and Davies**

Chartered Certified Accountants  
158 Cromwell Road  
Salford M6 6DE

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
FOR YEAR ENDED 31 JANUARY 2023

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**EZER LAYELED LIMITED**  
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**Charity Information**

**Board of Trustees**

Dr Michael Arthur John Wilks - Director and Trustee  
Mr Solomon Dresdner - Director and Trustee  
Mr Ben Burton - Trustee

**Administration Address**

400-404 Bury New Road  
Salford M7 4EY

**Charity Number**

1107102

**Company Registration Number**

4977876 (England and Wales)

**Accountants**

David Pollak  
Whiteside and Davies  
158 Cromwell Road  
Salford M6 6DE

**Bankers**

NatWest Bank  
64 Bury Old Road  
Salford M8 5NW

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Report of the Directors/Trustees**

The Directors/Trustees have pleasure in presenting their Report and Financial Statements of the Company/Charity for the year ended 31 January 2023.

The Directors/Trustees have adopted the provisions of the Statement Of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2015 in preparing the annual report and financial statements of the charity.

The Trustees in office throughout the year were Mr. S Dresdner, Dr M Wilks and Mr B Burton. Mr S Dresdner and Dr M Wilks are also directors for company law purposes. All trustees give of their time freely and no trustee remuneration was paid in the year.

**Reference and Administration**

Reference and Administration details are shown in the schedule of members of the board and professional advisers on page 2 of the financial statements.

**Structure, governance and management**

Ezer LaYeled Ltd is a company limited by guarantee incorporated on 26 November 2003 and is governed by its memorandum and articles of association.

The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors'/ Trustees' meetings.

Day to day management of activities is the responsibility of the manager, supported by administrative staff and a team of professionals and volunteers.

**Charitable Objects**

- a. To provide support to children with developmental, emotional, psychological, behavioural, learning or and social difficulties who live in and around Manchester – in a culturally sensitive environment.
- b. To improve children's communication, physical and emotional development and enable them realise their potential.
- c. To relieve persons in need, hardship or distress within the orthodox Jewish community with a preference to Manchester particularly through the provision of counselling, advice, advocacy and other support.
- d. To promote education, particularly by supporting the provision of tuition for children who have fallen behind with their education, or are at risk of exclusion from school.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
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**FOR YEAR ENDED 31 JANUARY 2023**

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**Report of the Directors/Trustees (continued)**

**Achievements**

The Trustees are pleased to report Ezer LaYeled's successful accomplishments during the year.

These include:

- Family support and advice
- Hospital Volunteer Service
- Occupational Therapy & Sensory Integration

**Public benefit**

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee-charging.

Although we ask for a contribution towards the costs of our services, we have given careful consideration to enable individuals on low income to access our services.

Since we are committed to enabling as many children as possible to benefit from the support that Ezer LaYeled offers, we welcome all children regardless of personal background, faith, gender or personal circumstances.

**Financials**

This year total incoming resources is broadly the same at £155,603 (2022 - £156,960).

There was a small deficit of £11,472 was incurred (2022 - deficit £8,036).

The staff and trustees have continued working hard to keep costs and overheads to a minimum without compromising on our high standard of service and professionalism.

Once again, we give credit for our achievements to the remarkable effort made by the trustees and staff.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Report of the Directors/Trustees (continued)**

**Grants and Donations received**

Although we receive voluntary contributions from parents, we nevertheless have a large weekly deficit. In order for us to maximise the level of input that we provide to our clientele, we continuously approach granting bodies and charitable trusts.

None of this valuable work would be possible without the ongoing support of our funders who have trust in our organisation.

These funds have enabled us to provide the much needed support that our beneficiaries, the children, deserve.

The recipients of our services continuously express their appreciation and admiration to all members of the public that assist us in delivering vital services.

**Investment policy and returns**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit.

**Reserves Policy**

The trustees retain reserves of a minimum of £10,000 or more as necessary and where appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Report of the Directors/Trustees (continued)**

**Responsibilities of the Directors/Trustees**

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Directors/Trustees should follow best practice and

- a.** Select suitable accounting policies and apply them consistently.
- b.** Make judgments and estimates that are reasonable and prudent.
- c.** Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d.** Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Directors/Trustees to ensure that the financial statements comply with the Company Law.

The Directors/Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Approved by The Directors/Trustees on 19th October 2023

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Dr Michael Arthur John Wilks  
Director and Trustee

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Independent Examiner's Report to the Trustees / Directors**

We report on the financial statements of Ezer LaYeled Limited for the year ended 31 January 2023.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Whiteside and Davies  
Chartered Certified Accountants  
158 Cromwell Road  
Salford M6 6DE

Date: 19th October 2023

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
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**Statement of Financial Activities**

Income and expenditure account

|                                           | <i>Notes</i> | <b><u>2023</u></b><br>£ | <b><u>2022</u></b><br>£ |
|-------------------------------------------|--------------|-------------------------|-------------------------|
| <b>Turnover</b>                           | 3            | 155,604                 | 156,960                 |
| <b>Expenditure</b>                        |              | <u>(151,033)</u>        | <u>(146,670)</u>        |
| <b>Gross Surplus</b>                      |              | 4,571                   | 10,290                  |
| <b>Overheads</b>                          |              | <u>(16,043)</u>         | <u>(18,326)</u>         |
| <b>Operating Deficit</b>                  |              | (11,472)                | (8,036)                 |
| <b>Net movement in funds for the year</b> |              | <u><u>(11,472)</u></u>  | <u><u>(8,036)</u></u>   |
| <b>Reconciliations of funds;</b>          |              |                         |                         |
| Funds brought forward                     |              | <u>34,390</u>           | <u>42,426</u>           |
| <b>Total funds carried forward</b>        |              | <u><u>22,918</u></u>    | <u><u>34,390</u></u>    |

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Balance Sheet**  
**At 31 January 2023**

|                                              | <u>Notes</u> | <u>2023</u><br>£ | <u>2023</u><br>£     | <u>2022</u><br>£ | <u>2022</u><br>£     |
|----------------------------------------------|--------------|------------------|----------------------|------------------|----------------------|
| <b>Fixed Assets</b>                          |              |                  |                      |                  |                      |
| Office furniture and equipment               | 4            |                  | 13,908               |                  | 18,544               |
| <b>Current Assets</b>                        |              |                  |                      |                  |                      |
| Cash at Bank and in hand                     |              | 10,278           |                      | 26,679           |                      |
| Debtors                                      | 5            | <u>20,320</u>    |                      | <u>17,852</u>    |                      |
|                                              |              | 30,598           |                      | 44,531           |                      |
| <b>Creditors</b>                             |              |                  |                      |                  |                      |
| Amounts due within one year                  | 6            | <u>(14,940)</u>  |                      | <u>(14,364)</u>  |                      |
| <b>Net current assets</b>                    |              |                  | <u>15,658</u>        |                  | <u>30,167</u>        |
| <b>Total assets less current liabilities</b> |              |                  | <b>29,566</b>        |                  | <b>48,711</b>        |
| <b>Creditors</b>                             |              |                  |                      |                  |                      |
| Amounts due after one year                   | 7            |                  | (6,648)              |                  | (14,321)             |
| <b>Net Assets</b>                            |              |                  | <u><b>22,918</b></u> |                  | <u><b>34,390</b></u> |
| <b>Accumulated Funds</b>                     |              |                  |                      |                  |                      |
| Restricted                                   |              |                  | 0                    |                  | 0                    |
| Unrestricted                                 |              |                  | <u>22,918</u>        |                  | <u>34,390</u>        |
|                                              |              |                  | <u><b>22,918</b></u> |                  | <u><b>34,390</b></u> |

In approving these financial statements as directors of the company we hereby confirm:

- a. that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- b. that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 January 2023; and
- c. that we acknowledge our responsibilities for:
  1. ensuring that the company keeps accounting records which comply with Section 386 ; and
  2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the board and signed on behalf of them all.

\_\_\_\_\_  
Dr Michael Arthur John WILKS

The notes on pages 11 and 12 form part of the balance sheet

/ /

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Notes To The Accounts**

**1) Principal Accounting Policies**

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities (Effective April 2008), and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (Issued March 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Rental Income received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

Depreciation

Depreciation on tangible assets is calculated at 15% reducing balance

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2) Taxation**

The Charitable Company is exempt from taxation on its charitable activities.

**3) Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Notes To The Accounts (continued)**

**4) Office furniture and equipment**

**£**

Cost

At 1 February 2022 89,983

Additions 0

At 31 January 2023 89,983

Depreciation

At 1 February 2022 71,439

Charge for the year 4,636

At 31 January 2023 76,075

Net Book Value

**At 31 January 2023 13,908**

At 31 January 2022 18,544

**2023**

**£**

**2022**

**£**

**5) Debtors**

Other Debtors 4,199 5,599

Pledged parental contribution 16,121 12,253

**20,320 17,852**

**6) Creditors - Amounts due within one year**

Accruals 14,940 14,364

Other creditors 0 0

**14,940 14,364**

**7) Creditors - Amounts due after one year**

Bank Loan 6,648 14,321

**6,648 14,321**

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2023**

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**Detailed profit and loss account and Statement of financial activities**

Does not form part of the statutory accounts

|                                          | <u>2023</u>         | <u>2023</u>     | <u>2022</u>    |
|------------------------------------------|---------------------|-----------------|----------------|
|                                          | <u>Unrestricted</u> | <u>Total</u>    | <u>Total</u>   |
|                                          | £                   | £               | £              |
| <b>Incoming Resources</b>                |                     |                 |                |
| Sponsorships & Donations                 | 46,410              | <b>46,410</b>   | 56,655         |
| Parental contributions                   | 109,194             | <b>109,194</b>  | 100,305        |
|                                          | <u>155,604</u>      | <u>155,604</u>  | <u>156,960</u> |
| <b>Resources Expended</b>                |                     |                 |                |
| <i>Charitable Activities</i>             |                     |                 |                |
| <i>Cost of Activities In Furtherance</i> |                     |                 |                |
| <i>of the Charity's Objects</i>          |                     |                 |                |
| Rent                                     | 5,250               | <b>5,250</b>    | 4,500          |
| Therapy and assessment equipment         | 914                 | <b>914</b>      | 355            |
| Grants paid                              | 0                   | <b>0</b>        | 5,475          |
| Staff training                           | 700                 | <b>700</b>      | 0              |
| Wages and pension costs                  | 144,169             | <b>144,169</b>  | 136,340        |
|                                          | <u>151,033</u>      | <u>151,033</u>  | <u>146,670</u> |
| <b>Support costs</b>                     |                     |                 |                |
| Bank charges                             | 708                 | <b>708</b>      | 620            |
| Computer expenses                        | 1,480               | <b>1,480</b>    | 971            |
| Depreciation                             | 4,636               | <b>4,636</b>    | 3,272          |
| Fundraising Costs                        | 458                 | <b>458</b>      | 2,500          |
| Building maintenance and cleaning        | 2,005               | <b>2,005</b>    | 3,050          |
| Rates                                    | 577                 | <b>577</b>      | 1,424          |
| Interest                                 | 846                 | <b>846</b>      | 0              |
| Insurance                                | 1,003               | <b>1,003</b>    | 988            |
| Membership and Subscriptions             | 902                 | <b>902</b>      | 288            |
| Printing, postage and stationery         | 526                 | <b>526</b>      | 1,426          |
| Telephone and answering service          | 1,088               | <b>1,088</b>    | 1,624          |
| Sundry                                   | 510                 | <b>510</b>      | 105            |
|                                          | <u>14,739</u>       | <u>14,739</u>   | <u>16,268</u>  |
| <b>Governance Costs</b>                  |                     |                 |                |
| Accountancy                              | 504                 | <b>504</b>      | 1,258          |
| Independent Examiner Fee                 | 800                 | <b>800</b>      | 800            |
|                                          | <u>1,304</u>        | <u>1,304</u>    | <u>2,058</u>   |
| <b>Total Funds Expended</b>              | <u>167,076</u>      | <u>167,076</u>  | <u>164,996</u> |
| <b>Accumulated Funds</b>                 |                     |                 |                |
| Net surplus (deficit) for the year       | (11,472)            | <b>(11,472)</b> | (8,036)        |
| Balance brought forward                  | <u>34,390</u>       | <u>34,390</u>   | <u>42,426</u>  |
| Balance carried forward                  | <u>22,918</u>       | <u>22,918</u>   | <u>34,390</u>  |

**EZER LAYELED LTD**

England & Wales - Charity number 1107102

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# Accounts

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# Ezer LaYeled Limited

Company limited by guarantee

## **Annual Report and Financial Statements**

**For year ended  
31 January 2022**

Charity Registration Number 1107102  
Company Number 4977876



**Whiteside and Davies Accountants**

158 Cromwell Road  
Salford M6 6DE

**EZER LAYELED LIMITED**  
Company limited by guarantee  
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**EZER LAYELED LIMITED**  
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**Charity Information**

**Board of Trustees**

Dr Michael Arthur John Wilks - Director and Trustee  
Mr Solomon Dresdner - Director and Trustee  
Mr Ben Burton - Trustee

**Administration Address**

400-404 Bury New Road  
Salford M7 4EY

**Charity Number**

1107102

**Company Registration Number**

4977876 (England and Wales)

**Accountants**

David Pollak  
Whiteside and Davies Accountants  
158 Cromwell Road  
Salford M6 6DE

**Bankers**

NatWest Bank  
64 Bury Old Road  
Salford M8 5NW

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
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**Report of the Directors/Trustees**

The Directors/Trustees have pleasure in presenting their Report and Financial Statements of the Company/Charity for the year ended 31 January 2022.

The Directors/Trustees have adopted the provisions of the Statement Of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2015 in preparing the annual report and financial statements of the charity.

The Trustees in office throughout the year were Mr. S Dresdner, Dr M Wilks and Mr B Burton. Mr S Dresdner and Dr M Wilks are also directors for company law purposes. All trustees give of their time freely and no trustee remuneration was paid in the year.

**Reference and Administration**

Reference and Administration details are shown in the schedule of members of the board and professional advisers on page 2 of the financial statements.

**Structure, governance and management**

Ezer LaYeled Ltd is a company limited by guarantee incorporated on 26 November 2003 and is governed by its memorandum and articles of association.

The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors'/ Trustees' meetings.

Day to day management of activities is the responsibility of the manager, supported by administrative staff and a team of professionals and volunteers.

**Charitable Objects**

- a. To provide support to children with developmental, emotional, psychological, behavioural, learning or and social difficulties who live in and around Manchester – in a culturally sensitive environment.
- b. To improve children's communication, physical and emotional development and enable them realise their potential.
- c. To relieve persons in need, hardship or distress within the orthodox Jewish community with a preference to Manchester particularly through the provision of counselling, advice, advocacy and other support.
- d. To promote education, particularly by supporting the provision of tuition for children who have fallen behind with their education, or are at risk of exclusion from school.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2022**

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**Report of the Directors/Trustees (continued)**

**Achievements**

The Trustees are pleased to report Ezer LaYeled's successful accomplishments during the year.

These include:

- Family support and advice
- Hospital Volunteer Service
- Occupational Therapy & Sensory Integration

**Public benefit**

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee-charging.

Although we ask for a contribution towards the costs of our services, we have given careful consideration to enable individuals on low income to access our services.

Since we are committed to enabling as many children as possible to benefit from the support that Ezer LaYeled offers, we welcome all children regardless of personal background, faith, gender or personal circumstances.

**Financials**

This year total incoming resources decreased by 1.9% to £156,960 (2021 - £160,081).

As a result of the decrease in income, there was a small deficit of £8,036 was incurred (2021 - surplus £9,507).

The staff and trustees have continued working hard to keep costs and overheads to a minimum without compromising on our high standard of service and professionalism.

Once again, we give credit for our achievements to the remarkable effort made by the trustees and staff.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
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**FOR YEAR ENDED 31 JANUARY 2022**

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**Report of the Directors/Trustees (continued)**

**Grants and Donations received**

Although we receive voluntary contributions from parents, we nevertheless have a large weekly deficit. In order for us to maximise the level of input that we provide to our clientele, we continuously approach granting bodies and charitable trusts.

None of this valuable work would be possible without the ongoing support of our funders who have trust in our organisation.

These funds have enabled us to provide the much needed support that our beneficiaries, the children, deserve.

The recipients of our services continuously express their appreciation and admiration to all members of the public that assist us in delivering vital services.

**Investment policy and returns**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit.

**Reserves Policy**

The trustees retain reserves of a minimum of £10,000 or more as necessary and where appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2022**

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**Report of the Directors/Trustees (continued)**

**Responsibilities of the Directors/Trustees**

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Directors/Trustees should follow best practice and

- a.** Select suitable accounting policies and apply them consistently.
- b.** Make judgments and estimates that are reasonable and prudent.
- c.** Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d.** Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Directors/Trustees to ensure that the financial statements comply with the Company Law.

The Directors/Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Approved by The Directors/Trustees on 19th October 2022

---

Dr Michael Arthur John Wilks  
Director and Trustee

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2022**

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**Independent Examiner's Report to the Trustees / Directors**

We report on the financial statements of Ezer LaYeled Limited for the year ended 31 January 2022.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Whiteside and Davies Accountants  
158 Cromwell Road  
Salford M6 6DE

Date: 19th October 2022

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
FOR YEAR ENDED 31 JANUARY 2022

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**Statement of Financial Activities**

Income and expenditure account

|                                           | <i>Notes</i> | <b><u>2022</u></b><br><b>£</b> | <b><u>2021</u></b><br><b>£</b> |
|-------------------------------------------|--------------|--------------------------------|--------------------------------|
| <b>Turnover</b>                           | <i>3</i>     | <b>156,960</b>                 | 160,081                        |
| <b>Expenditure</b>                        |              | <b><u>(146,670)</u></b>        | <u>(128,928)</u>               |
| <b>Gross Surplus</b>                      |              | <b>10,290</b>                  | 31,153                         |
| <b>Overheads</b>                          |              | <b><u>(18,326)</u></b>         | <u>(21,646)</u>                |
| <b>Operating Surplus</b>                  |              | <b>(8,036)</b>                 | 9,507                          |
| <b>Net movement in funds for the year</b> |              | <b><u><u>(8,036)</u></u></b>   | <u><u>9,507</u></u>            |
| <b>Reconciliations of funds;</b>          |              |                                |                                |
| Funds brought forward                     |              | <b><u>42,426</u></b>           | 32,919                         |
| <b>Total funds carried forward</b>        |              | <b><u><u>34,390</u></u></b>    | <u><u>42,426</u></u>           |

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2022**

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**Balance Sheet**  
**At 31 January 2022**

|                                              | <i>Notes</i> | <u><b>2022</b></u><br>£ | <u><b>2022</b></u><br>£ | <u><b>2021</b></u><br>£ | <u><b>2021</b></u><br>£ |
|----------------------------------------------|--------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                          |              |                         |                         |                         |                         |
| Office furniture and equipment               | 4            |                         | 18,544                  |                         | 20,566                  |
| <b>Current Assets</b>                        |              |                         |                         |                         |                         |
| Cash at Bank and in hand                     |              | 26,679                  |                         | 57,989                  |                         |
| Debtors                                      | 5            | <u>17,852</u>           |                         | <u>17,472</u>           |                         |
|                                              |              | 44,531                  |                         | 75,461                  |                         |
| <b>Creditors</b>                             |              |                         |                         |                         |                         |
| Amounts due within one year                  | 6            | <u>(14,364)</u>         |                         | <u>(13,601)</u>         |                         |
| <b>Net current assets</b>                    |              |                         | <u>30,167</u>           |                         | <u>61,860</u>           |
| <b>Total assets less current liabilities</b> |              |                         | 48,711                  |                         | 82,426                  |
| <b>Creditors</b>                             |              |                         |                         |                         |                         |
| Amounts due after one year                   | 7            |                         | (14,321)                |                         | (40,000)                |
| <b>Net Assets</b>                            |              |                         | <u>34,390</u>           |                         | <u>42,426</u>           |
| <b>Accumulated Funds</b>                     |              |                         |                         |                         |                         |
| Restricted                                   |              |                         | 0                       |                         | 0                       |
| Unrestricted                                 |              |                         | <u>34,390</u>           |                         | <u>42,426</u>           |
|                                              |              |                         | <u>34,390</u>           |                         | <u>42,426</u>           |

In approving these financial statements as directors of the company we hereby confirm:

- a. that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- b. that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 January 2022; and
- c. that we acknowledge our responsibilities for:
  1. ensuring that the company keeps accounting records which comply with Section 386 ; and
  2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the board and signed on behalf of them all.

\_\_\_\_\_  
Dr Michael Arthur John WILKS

The notes on pages 11 and 12 form part of the balance sheet

/ /

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2022**

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**Notes To The Accounts**

**1) Principal Accounting Policies**

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities (Effective April 2008), and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (Issued March 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Rental Income received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

Depreciation

Depreciation on tangible assets is calculated at 15% reducing balance

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2) Taxation**

The Charitable Company is exempt from taxation on its charitable activities.

**3) Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 JANUARY 2022**

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**Notes To The Accounts (continued)**

**4) Office furniture and equipment**

**£**

Cost

|                    |               |
|--------------------|---------------|
| At 1 February 2021 | 88,733        |
| Additions          | 1,250         |
| At 31 January 2022 | <u>89,983</u> |

Depreciation

|                     |               |
|---------------------|---------------|
| At 1 February 2021  | 68,167        |
| Charge for the year | 3,272         |
| At 31 January 2022  | <u>71,439</u> |

Net Book Value

|                           |                      |
|---------------------------|----------------------|
| <b>At 31 January 2022</b> | <b><u>18,544</u></b> |
| At 31 January 2021        | <u>20,566</u>        |

**2022**

**£**

**2021**

**£**

**5) Debtors**

|                               |                      |               |
|-------------------------------|----------------------|---------------|
| Other Debtors                 | <b>5,599</b>         | 8,699         |
| Pledged parental contribution | <b>12,253</b>        | 8,773         |
|                               | <b><u>17,852</u></b> | <u>17,472</u> |

**6) Creditors - Amounts due within one year**

|                 |                      |               |
|-----------------|----------------------|---------------|
| Accruals        | <b>14,364</b>        | 11,601        |
| Other creditors | <b>0</b>             | 2,000         |
|                 | <b><u>14,364</u></b> | <u>13,601</u> |

**7) Creditors - Amounts due after one year**

|           |                      |               |
|-----------|----------------------|---------------|
| Bank Loan | <b>14,321</b>        | 40,000        |
|           | <b><u>14,321</u></b> | <u>40,000</u> |

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
FOR YEAR ENDED 31 JANUARY 2022

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**Detailed profit and loss account and Statement of financial activities**

Does not form part of the statutory accounts

|                                          | <u>2022</u><br><u>Unrestricted</u><br>£ | <u>2022</u><br><u>Total</u><br>£ | <u>2021</u><br><u>Total</u><br>£ |
|------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------|
| <b>Incoming Resources</b>                |                                         |                                  |                                  |
| Sponsorships & Donations                 | 56,655                                  | <b>56,655</b>                    | 24,730                           |
| Parental contributions                   | 100,305                                 | <b>100,305</b>                   | 81,552                           |
| Furlough Income                          | 0                                       | <b>0</b>                         | 43,799                           |
| LA Covid Grant                           | 0                                       | <b>0</b>                         | 10,000                           |
|                                          | <u>156,960</u>                          | <u>156,960</u>                   | <u>160,081</u>                   |
| <b>Resources Expended</b>                |                                         |                                  |                                  |
| <i>Charitable Activities</i>             |                                         |                                  |                                  |
| <i>Cost of Activities In Furtherance</i> |                                         |                                  |                                  |
| <i>of the Charity's Objects</i>          |                                         |                                  |                                  |
| Rent                                     | 4,500                                   | <b>4,500</b>                     | 5,400                            |
| Therapy and assessment equipment         | 355                                     | <b>355</b>                       | 890                              |
| Grants paid                              | 5,475                                   | <b>5,475</b>                     | 0                                |
| Staff training                           | 0                                       | <b>0</b>                         | 0                                |
| Wages and pension costs                  | 136,340                                 | <b>136,340</b>                   | 122,638                          |
|                                          | <u>146,670</u>                          | <u>146,670</u>                   | <u>128,928</u>                   |
| <b>Support costs</b>                     |                                         |                                  |                                  |
| Bank charges                             | 620                                     | <b>620</b>                       | 1,154                            |
| Computer expenses                        | 971                                     | <b>971</b>                       | 1,128                            |
| Depreciation                             | 3,272                                   | <b>3,272</b>                     | 6,847                            |
| Fundraising Costs                        | 2,500                                   | <b>2,500</b>                     | 176                              |
| Building maintenance and cleaning        | 3,050                                   | <b>3,050</b>                     | 2,940                            |
| Rates                                    | 1,424                                   | <b>1,424</b>                     | 1,504                            |
| Insurance                                | 988                                     | <b>988</b>                       | 977                              |
| Membership and Subscriptions             | 288                                     | <b>288</b>                       | 1,408                            |
| Printing, postage and stationery         | 1,426                                   | <b>1,426</b>                     | 1,152                            |
| Telephone and answering service          | 1,624                                   | <b>1,624</b>                     | 2,504                            |
| Sundry                                   | 105                                     | <b>105</b>                       | 0                                |
|                                          | <u>16,268</u>                           | <u>16,268</u>                    | <u>19,790</u>                    |
| <b>Governance Costs</b>                  |                                         |                                  |                                  |
| Accountancy                              | 1,258                                   | <b>1,258</b>                     | 1,056                            |
| Independent Examiner Fee                 | 800                                     | <b>800</b>                       | 800                              |
|                                          | <u>2,058</u>                            | <u>2,058</u>                     | <u>1,856</u>                     |
| <b>Total Funds Expended</b>              | <u>164,996</u>                          | <u>164,996</u>                   | <u>150,574</u>                   |
| <b>Accumulated Funds</b>                 |                                         |                                  |                                  |
| Net surplus (deficit) for the year       | (8,036)                                 | <b>(8,036)</b>                   | 9,507                            |
| Balance brought forward                  | <u>42,426</u>                           | <u>42,426</u>                    | <u>32,919</u>                    |
| Balance carried forward                  | <u>34,390</u>                           | <u>34,390</u>                    | <u>42,426</u>                    |

**EZER LAYELED LTD**

England & Wales - Charity number 1107102

---

# Accounts

---

# Ezer LaYeled Limited

Company limited by guarantee

## **Annual Report and Financial Statements**

**For year ended  
31 January 2021**

Charity Registration Number 1107102  
Company Number 4977876



**Whiteside Accountants**

158 Cromwell Road  
Salford M6 6DE

**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
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**EZER LAYELED LIMITED**  
Company limited by guarantee  
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**Board of Trustees**

Dr Michael Arthur John Wilks - Director and Trustee  
Mr Solomon Dresdner - Director and Trustee  
Mr Ben Burton - Trustee

**Administration Address**

400-404 Bury New Road  
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**EZER LAYELED LIMITED**  
Company limited by guarantee  
**FINANCIAL STATEMENTS**  
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**Charitable Objects**

- a. To provide support to children with developmental, emotional, psychological, behavioural, learning or and social difficulties who live in and around Manchester – in a culturally sensitive environment.
- b. To improve children's communication, physical and emotional development and enable them realise their potential.
- c. To relieve persons in need, hardship or distress within the orthodox Jewish community with a preference to Manchester particularly through the provision of counselling, advice, advocacy and other support.
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**EZER LAYELED LIMITED**  
Company limited by guarantee  
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**FOR YEAR ENDED 31 JANUARY 2021**

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**Report of the Directors/Trustees (continued)**

**Achievements**

The Trustees are pleased to report Ezer LaYeled's successful accomplishments during the year.

These include:

- Family support and advice
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- Occupational Therapy & Sensory Integration

**Public benefit**

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee-charging.

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Since we are committed to enabling as many children as possible to benefit from the support that Ezer LaYeled offers, we welcome all children regardless of personal background, faith, gender or personal circumstances.

**Financials**

This year total incoming resources increased by 10.6% to £160,081 (2020 - £144,765).

As a result of the increase in income, a surplus of £9,507 was incurred (2020 - deficit £26,351).

The staff and trustees have continued working hard to keep costs and overheads to a minimum without compromising on our high standard of service and professionalism.

Once again, we give credit for our achievements to the remarkable effort made by the trustees and staff.

**EZER LAYELED LIMITED**  
Company limited by guarantee  
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**Report of the Directors/Trustees (continued)**

**Grants and Donations received**

Although we receive voluntary contributions from parents, we nevertheless have a large weekly deficit. In order for us to maximise the level of input that we provide to our clientele, we continuously approach granting bodies and charitable trusts.

None of this valuable work would be possible without the ongoing support of our funders who have trust in our organisation.

These funds have enabled us to provide the much needed support that our beneficiaries, the children, deserve.

The recipients of our services continuously express their appreciation and admiration to all members of the public that assist us in delivering vital services.

**Investment policy and returns**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit.

**Reserves Policy**

The trustees retain reserves of a minimum of £10,000 or more as necessary and where appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

**Other Matters**

Whilst preparing the accounts, it was discovered that an overpayment was made during the year. The amount has been included in debtors and will be repaid to the charity in full. Controls have been reviewed and processes have been put in place.

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**Report of the Directors/Trustees (continued)**

**Responsibilities of the Directors/Trustees**

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Directors/Trustees should follow best practice and

- a.** Select suitable accounting policies and apply them consistently.
- b.** Make judgments and estimates that are reasonable and prudent.
- c.** Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d.** Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Directors/Trustees to ensure that the financial statements comply with the Company Law.

The Directors/Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Approved by The Directors/Trustees on 5th November 2020

---

Dr Michael Arthur John Wilks  
Director and Trustee

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**Independent Examiner's Report to the Trustees / Directors**

We report on the financial statements of Ezer LaYeled Limited for the year ended 31 January 2021.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Whiteside Accountants  
158 Cromwell Road  
Salford M6 6DE

Date: 19th October 2021

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**Statement of Financial Activities**

Income and expenditure account

|                                           | <u>Notes</u> | <u>2021</u><br>£     | <u>2020</u><br>£     |
|-------------------------------------------|--------------|----------------------|----------------------|
| <b>Turnover</b>                           | 3            | <b>160,081</b>       | 144,766              |
| <b>Expenditure</b>                        |              | <u>(128,928)</u>     | <u>(149,641)</u>     |
| <b>Gross Surplus</b>                      |              | <b>31,153</b>        | (4,875)              |
| <b>Overheads</b>                          |              | <u>(21,646)</u>      | <u>(21,476)</u>      |
| <b>Operating Surplus</b>                  |              | <b>9,507</b>         | (26,351)             |
| <b>Net movement in funds for the year</b> |              | <u><b>9,507</b></u>  | <u>(26,351)</u>      |
| <b>Reconciliations of funds;</b>          |              |                      |                      |
| Funds brought forward                     |              | <u><b>32,919</b></u> | <u>59,270</u>        |
| <b>Total funds carried forward</b>        |              | <u><b>42,426</b></u> | <u><b>32,919</b></u> |

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**Balance Sheet**  
**At 31 January 2021**

|                                              | <u>Notes</u> | <u>2021</u><br>£ | <u>2021</u><br>£     | <u>2020</u><br>£ | <u>2020</u><br>£     |
|----------------------------------------------|--------------|------------------|----------------------|------------------|----------------------|
| <b>Fixed Assets</b>                          |              |                  |                      |                  |                      |
| Office furniture and equipment               | 4            |                  | 20,566               |                  | 25,433               |
| <b>Current Assets</b>                        |              |                  |                      |                  |                      |
| Cash at Bank and in hand                     |              | 57,989           |                      | 22,880           |                      |
| Debtors                                      | 5            | <u>17,472</u>    |                      | <u>7,086</u>     |                      |
|                                              |              | 75,461           |                      | 29,966           |                      |
| <b>Creditors</b>                             |              |                  |                      |                  |                      |
| Amounts due within one year                  | 6            | <u>(13,601)</u>  |                      | <u>(22,480)</u>  |                      |
| <b>Net current assets</b>                    |              |                  | <u>61,860</u>        |                  | <u>7,486</u>         |
| <b>Total assets less current liabilities</b> |              |                  | 82,426               |                  | 32,919               |
| <b>Creditors</b>                             |              |                  |                      |                  |                      |
| Amounts due after one year                   | 7            |                  | (40,000)             |                  |                      |
| <b>Net Assets</b>                            |              |                  | <u><u>42,426</u></u> |                  | <u><u>32,919</u></u> |
| <b>Accumulated Funds</b>                     |              |                  |                      |                  |                      |
| Restricted                                   |              |                  | 0                    |                  | 0                    |
| Unrestricted                                 |              |                  | <u>42,426</u>        |                  | <u>32,919</u>        |
|                                              |              |                  | <u><u>42,426</u></u> |                  | <u><u>32,919</u></u> |

In approving these financial statements as directors of the company we hereby confirm:

- a. that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- b. that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 January 2021; and
- c. that we acknowledge our responsibilities for:
  1. ensuring that the company keeps accounting records which comply with Section 386 ; and
  2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the board and signed on behalf of them all.

\_\_\_\_\_  
Dr Michael Arthur John WILKS

The notes on pages 11 and 12 form part of the balance sheet

/ /

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**Notes To The Accounts**

**1) Principal Accounting Policies**

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities (Effective April 2008), and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (Issued March 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Rental Income received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

Depreciation

Depreciation on tangible assets is calculated at 15% reducing balance

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2) Taxation**

The Charitable Company is exempt from taxation on its charitable activities.

**3) Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

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**Notes To The Accounts (continued)**

**4) Office furniture and equipment**

**£**

Cost

|                    |               |
|--------------------|---------------|
| At 1 February 2020 | 86,753        |
| Additions          | 1,980         |
| At 31 January 2021 | <u>88,733</u> |

Depreciation

|                     |               |
|---------------------|---------------|
| At 1 February 2020  | 61,320        |
| Charge for the year | 6,847         |
| At 31 January 2021  | <u>68,167</u> |

Net Book Value

|                           |                      |
|---------------------------|----------------------|
| <b>At 31 January 2021</b> | <b><u>20,566</u></b> |
| At 31 January 2020        | <u>25,433</u>        |

**2021**

**2020**

**£**

**£**

**5) Debtors**

|                               |                      |              |
|-------------------------------|----------------------|--------------|
| Other Debtors                 | <b>8,699</b>         | <u>0</u>     |
| Pledged parental contribution | <b>8,773</b>         | 7,086        |
|                               | <b><u>17,472</u></b> | <u>7,086</u> |

**6) Creditors - Amounts due within one year**

|                 |                      |               |
|-----------------|----------------------|---------------|
| Accruals        | <b>11,601</b>        | 10,504        |
| Other creditors | <b>2,000</b>         | 11,976        |
|                 | <b><u>13,601</u></b> | <u>22,480</u> |

**7) Creditors - Amounts due after one year**

|           |                      |          |
|-----------|----------------------|----------|
| Bank Loan | <b>40,000</b>        | 0        |
|           | <b><u>40,000</u></b> | <u>0</u> |

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**Detailed profit and loss account and Statement of financial activities**

Does not form part of the statutory accounts

|                                          | <u>2021</u><br><u>Unrestricted</u><br>£ | <u>2021</u><br><u>Total</u><br>£ | <u>2020</u><br><u>Total</u><br>£ |
|------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------|
| <b>Incoming Resources</b>                |                                         |                                  |                                  |
| Sponsorships & Donations                 | 24,730                                  | <b>24,730</b>                    | 48,256                           |
| Parental contributions                   | 81,552                                  | <b>81,552</b>                    | 96,510                           |
| Furlough Income                          | 43,799                                  | <b>43,799</b>                    | 0                                |
| LA Covid Grant                           | 10,000                                  | <b>10,000</b>                    | 0                                |
|                                          | <u>160,081</u>                          | <u>160,081</u>                   | <u>144,766</u>                   |
| <b>Resources Expended</b>                |                                         |                                  |                                  |
| <i>Charitable Activities</i>             |                                         |                                  |                                  |
| <i>Cost of Activities In Furtherance</i> |                                         |                                  |                                  |
| <i>of the Charity's Objects</i>          |                                         |                                  |                                  |
| Rent                                     | 5,400                                   | <b>5,400</b>                     | 600                              |
| Therapy and assessment equipment         | 890                                     | <b>890</b>                       | 510                              |
| Grants paid                              | 0                                       | <b>0</b>                         | 0                                |
| Staff training                           | 0                                       | <b>0</b>                         | 0                                |
| Wages and pension costs                  | 122,638                                 | <b>122,638</b>                   | 148,531                          |
|                                          | <u>128,928</u>                          | <u>128,928</u>                   | <u>149,641</u>                   |
| <b>Support costs</b>                     |                                         |                                  |                                  |
| Bank charges                             | 1,154                                   | <b>1,154</b>                     | 1,294                            |
| Computer expenses                        | 1,128                                   | <b>1,128</b>                     | 2,132                            |
| Depreciation                             | 6,847                                   | <b>6,847</b>                     | 4,488                            |
| Fundraising Costs                        | 176                                     | <b>176</b>                       | 757                              |
| Building maintenance and cleaning        | 2,940                                   | <b>2,940</b>                     | 3,244                            |
| Rates                                    | 1,504                                   | <b>1,504</b>                     | 1,473                            |
| Insurance                                | 977                                     | <b>977</b>                       | 982                              |
| Membership and Subscriptions             | 1,408                                   | <b>1,408</b>                     | 420                              |
| Printing, postage and stationery         | 1,152                                   | <b>1,152</b>                     | 1,522                            |
| Telephone and answering service          | 2,504                                   | <b>2,504</b>                     | 3,737                            |
| Sundry                                   | <u>0</u>                                | <u>0</u>                         | <u>3</u>                         |
|                                          | 19,790                                  | <b>19,790</b>                    | 20,052                           |
| <b>Governance Costs</b>                  |                                         |                                  |                                  |
| Accountancy                              | 1,056                                   | <b>1,056</b>                     | 624                              |
| Independent Examiner Fee                 | 800                                     | <b>800</b>                       | 800                              |
|                                          | <u>1,856</u>                            | <u>1,856</u>                     | <u>1,424</u>                     |
| <b>Total Funds Expended</b>              | <u>150,574</u>                          | <u>150,574</u>                   | <u>171,117</u>                   |
| <b>Accumulated Funds</b>                 |                                         |                                  |                                  |
| Net surplus (deficit) for the year       | 9,507                                   | <b>9,507</b>                     | (26,351)                         |
| Balance brought forward                  | <u>32,919</u>                           | <u>32,919</u>                    | <u>59,270</u>                    |
| Balance carried forward                  | <u>42,426</u>                           | <u>42,426</u>                    | <u>32,919</u>                    |