

EZER LEYOLDOS LIMITED

England & Wales · Charity number 1132971

Details

Status	Registered
Legal form	Charitable company
Company number	06829662
Registered	2009-11-25
Register	View on the Charity Commission register

Contact

Address	Unit 2 2a Northfield Road London N16 5RN
Phone	07979522295
Email	finance@ezerleyoldos.co.uk
Website	www.ezerleyoldos.co.uk

Activities

Objects: (I) THE PROMOTION OF THE PHYSICAL HEALTH EMOTIONAL WELFARE AND RELIEF OF DISTRESSAMONGST (A) EXPECTANT MOTHERS (B) PARENTS AND (C) THEIR FAMILIESESPECIALLY IN THE PERIOD FOLLOWING CHILD-BIRTH IN SUCH MANNER AS THE DIRECTORSOF THE COMPANY MAY IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE(II) THE RELIEF OF DISTRESS AND HARDSHIP AMONGST CHILDREN AND OTHER YOUNG PERSONS OFTHE ORTHODOX JEWISH FAITH AND THEIR PARENTS INCLUDING THE PROVISION OF PARENTALSUPPORT FOR SUCH PARENTS AND (III) THE ADVANCEMENT OF EDUCATION OF SUCH PARENTS SO AS TO DEVELOP THEIR PARENTINGSKILLS AND IMPROVE THEIR RELATIONSHIPS WITH THEIR CHILDREN

Activities: To provide support to families that are experiencing difficulties

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£980,848	£988,540	£-180,094	41
2024-03-31	£997,960	£1,077,495	£-172,402	45
2023-03-31	£999,352	£988,907	£-92,867	45
2022-03-31	£998,584	£1,026,573	£-103,312	31
2021-03-31	£986,050	£1,051,017	£-75,323	25

Trustees

Name	Role	Appointed
IRVING LICHTMAN		2017-10-18
MALKE STERNLICHT		
MARILYN SCHLEIDER		

EZER LEYOLDOS LIMITED

England & Wales - Charity number 1132971

Accounts

REGISTERED COMPANY NUMBER: 06829662 (England and Wales)
REGISTERED CHARITY NUMBER: 1132971

EZER LEYOLDOS LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

EZER LEYOLDOS LIMITED

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EZER LEYOLDOS LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	I Lichtman Ms M Schleider Ms M Sternlicht
COMPANY SECRETARY	M M Posen
REGISTERED OFFICE	Unit 2 2a Northfield Road London N16 5RN
REGISTERED COMPANY NUMBER	06829662 (England and Wales)
REGISTERED CHARITY NUMBER	1132971
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Ezer Leyoldos aims to promote stability and security among families in need, giving children a better future. Our aim is to relieve difficulties, prevent problems developing and restore stability to troubled families.

- Provide support to families that are experiencing difficulties.
- Enable families with ongoing difficulties to function effectively.
- Educate and empower parents by teaching and developing parenting and home management skills.
- Provide support to vulnerable families, keeping children healthy and safe.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

Background

Ezer Leyoldos Ltd was established in 1981 to meet the needs of the Orthodox Jewish community in Hackney and Haringey, which now numbers over 38,000. Our particular focus remains to support vulnerable families. During the past year we have continued to provide a core offer of service for our target families.

In the last year (2024-5) we have succeeded in providing family support to more than 35 families and approximately 160 children. This has been in no small way due to the dedication of our small team and our managing director, Mr Irving Lichtman, who are constantly seeking ways to support parents who are struggling to raise families in deprived inner London boroughs.

Typically, a family receiving support is living in cramped or poorly maintained accommodation, on a low income and receipt of benefits. Many of our service users have additional mental health needs and/or have one or more children with disabilities. The aim of our organisation is to provide support to vulnerable families and to intervene at an early stage, in order to prevent more complex and extensive problems from developing

CARE QUALITY COMMISSION

We continue to be registered with the CQC (Care Quality Commission), providing a framework and inspection overview for our Home Care service.

GRANTMAKING

Grants are made to charitable institutions and organisations which accord with the objects of the charity. The trustees select institutions to be supported according to their personal knowledge of work of the institution. Applications by individuals must be accompanied by a letter of recommendation by the applicant's minister or other known religious leader.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Family Support

Our small team of Family Facilitators, has continued to offer a culturally sensitive service home-based service. They provided practical and emotional support to families facing difficulties such as mental ill health, illness, disability, or managing children with challenging behaviours, on a short- or long-term basis. Some also attended school or health meetings with parents to advocate on their behalf. In 2024-5 13 families were supported by a facilitator.

All our facilitators received regular supervision from the two experienced Client Services Coordinators and the Service Manager, resulting in a professional and well-coordinated service.

Ezer continued to work in partnership with the professionals that make up the Multi Agency Teams (MAT) at Oldhill CC and Woodberry Down Family Hub in Hackney, to improve early help services delivered to families in the community. In the past year we supported 12 families, with 79 children via our contract to provide culturally appropriate support.

Ezer continued to be commissioned by Hackney Children's Services as a preferred provider to deliver culturally appropriate, intensive family support services at Tier 3, to families living in the borough. This support has continued to bring about positive outcomes for the 6 families we were supporting, preventing family breakdown ensuring the safety of children at risk and bridging the relationship with statutory services.

Ezer continued to provide support services to families with children under 18 or 25, with disabilities, living in Haringey. We encountered various issues with our contract due to key personal leaving, so services were reduced to those families who required long term or intensive support. In December 2024 a temporary 8-month contract was issued and a significant amount of work was done with the new Children's services strategic commissioner to evidence need, despite the growing young community in the borough.

Overall, the cost of running our Family Support Service in 2024-25 was £237k with only 36% funded by local authority contracts.

Contact Supervision - In 2024-5 Ezer expanded its Contact supervision service, providing staff to undertake the supervision and observation between children and family members, when subject to care proceedings. In the past year 4 families were accessing this service

CHILDREN WITH DISABILITIES

SHORT BREAKS

From April 2024- March 2025, Ezer provided 1:1 support in the community to 97 children aged 5-18, with mild - moderate disabilities/special educational needs. 22 new children were referred to the service in the year and all were linked with support workers for activities.

ADULT SERVICES

Ezer continued to be commissioned by Hackney Adult Services, on a spot purchase basis, to provide Family Support and Home Care services. 4 families received in the last year. Ezer worked closely with a care agency providing support to their team of carers, ensuring that all required client and service paperwork was completed and that services remained culturally appropriate.

THERAPEUTIC SERVICES

In 2024-2025 our therapy service have been wound down due to a change in the focus of our funding.

PRE AND POST NATAL SUPPORT

The pre- and post-natal support service, which included volunteer support, cleaning and the provision of hot meals ended in April 2024 due to a lack of community funding and a growing challenge to get some basic food items donated from local businesses. This then resulted in departure of the Volunteer/meals coordinator.

VOLUNTEER SUPPORT

Volunteer support reduced dramatically due to the departure of the Volunteer/meals coordinator and no longer having a link seminary to recruit from.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

WORKING IN PARTNERSHIP

Haringey - In April 2024 the Orthodox Jewish Community worker at the Triangle Family Hub left to move abroad. Funding to recruit was guaranteed, though the hours were reduced and following an unsuccessful recruitment round we were not successful in employing a new person until December 2024, starting work early January 2025. Building on the success of previous workers, the Play and Stay programme for the Haringey Charedi community continued but due to the reduction in hours it was not possible to offer the full outreach service previously included in the post. It took a while for the groups to become established again due to the break in service.

Ezer's Service Manager continued supporting the Triangle to strengthen our partnership working and she participated in the Triangle Management Advisory Board. In addition, she supported the Haringey Childminding team in their work to recruit Charedi women wishing to train as childminders.

Hackney Family Hubs - The Hackney family hub developments continued, bringing together a range of services to provide family support for children 0 to 19 years. Ezer's service manager continued to attend the monthly Children & Families Partner Reference Board, the Extended Services Meetings and the Charedi Comms project group, set up to ensure that all Family Hub publicity was culturally suitable.

Ezer had an ongoing presence on the Charedi Women's Health Alliance, and The Haringey Children and Young People Strategy Group Meeting, all facilitated by Interlink. Ezer's work with Koach Parenting continued, referring clients to them and supporting their sessions, by hosting the Solihull and Cygnet groups for fathers.

Hackney First Steps - Ezer began meeting with the First Steps team who had established their Charedi pathway and had employed Orthodox Jewish psychotherapists to work with the local community.

RESCUING CHILDREN, SAVING FAMILIES (Lehatzel)

Ezer Leyoldos has continued to assist specific cases relating to families who have been involved in legal claims. Substantial legal fees have been incurred to assist the families.

FINANCIAL REVIEW

Financial position

The charity is reliant on voluntary contributions and grants from local authorities. There was a small decline in income received although total expenditure was reduced by 8% even so the charity was left with a small deficit.

Reserves policy

The trustees ensure that sufficient reserves are kept to cover foreseeable demands.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 25th February 2009.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Management Committee, which meets quarterly, has six members, who in their professional capacities include a community welfare adviser and psychotherapist. Their combined experience as professionals in their working lives together with their roles as parents and grandparents in the community, helps us to remain focused and in touch with the needs of our service users. We present the report of the past year's activities.

STAFFING AND ORGANISATIONAL STRUCTURE

In 2024-2025, 3 staff members from the core team left Ezer adjusting the organisational structure significantly

Risk management

The charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable young adults whilst in the Charity's care as well as the finances of the charity. The charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

The trustees have put in place systems to identify risks and review the systems regularly.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 January 2026 and signed on its behalf by:

I Lichtman - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZER LEYOLDOS LIMITED

Independent examiner's report to the trustees of Ezer Leyoldos Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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

I have completed my examination. I confirm that no 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

21 January 2026

EZER LEYOLDOS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	562,664	418,184	980,848	997,960
EXPENDITURE ON					
Raising funds	3	7,910	-	7,910	17,852
Charitable activities	4				
Family Support		-	-	-	10,130
Provision of meals		-	-	-	3,028
Family Specific Assist-Professional Help		219,374	12,941	232,315	289,431
Short breaks		9,565	79,930	89,495	52,886
Care Package		27,247	303,803	331,050	397,623
General grants		10,700	-	10,700	17,025
Support costs		295,560	21,510	317,070	289,520
Total		570,356	418,184	988,540	1,077,495
NET INCOME/(EXPENDITURE)		(7,692)	-	(7,692)	(79,535)
RECONCILIATION OF FUNDS					
Total funds brought forward		(172,402)	-	(172,402)	(92,867)
TOTAL FUNDS CARRIED FORWARD		(180,094)	-	(180,094)	(172,402)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	10,646	12,524
CURRENT ASSETS			
Debtors	11	87,942	105,737
Cash at bank		838	4,519
		<u>88,780</u>	<u>110,256</u>
CREDITORS			
Amounts falling due within one year	12	(251,437)	(261,685)
		<u>(162,657)</u>	<u>(151,429)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>(152,011)</u>	<u>(138,905)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(152,011)</u>	<u>(138,905)</u>
CREDITORS			
Amounts falling due after more than one year	13	(28,083)	(33,497)
		<u>(180,094)</u>	<u>(172,402)</u>
NET ASSETS/(LIABILITIES)			
		<u>(180,094)</u>	<u>(172,402)</u>
FUNDS	16		
Unrestricted funds:			
General		(180,094)	(172,402)
TOTAL FUNDS		<u>(180,094)</u>	<u>(172,402)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2026 and were signed on its behalf by:

I Lichtman - Trustee

EZER LEYOLDOS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	10,538	6,224
Net cash provided by operating activities		10,538	6,224
Cash flows from financing activities			
Loan repayments in year		(5,414)	(5,555)
Net cash used in financing activities		(5,414)	(5,555)
Change in cash and cash equivalents in the reporting period		5,124	669
Cash and cash equivalents at the beginning of the reporting period	2	(44,451)	(45,120)
Cash and cash equivalents at the end of the reporting period	2	(39,327)	(44,451)

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2025	2024	
	£	£	
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(7,692)	(79,535)	
Adjustments for:			
Depreciation charges	1,878	-	
Decrease in debtors	17,795	174,152	
Decrease in creditors	(1,443)	(88,393)	
	<u>10,538</u>	<u>6,224</u>	
Net cash provided by operations	<u>10,538</u>	<u>6,224</u>	
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
	2025	2024	
	£	£	
Notice deposits (less than 3 months)	838	4,519	
Overdrafts included in bank loans and overdrafts falling due within one year	(40,165)	(48,970)	
	<u>(39,327)</u>	<u>(44,451)</u>	
Total cash and cash equivalents	<u>(39,327)</u>	<u>(44,451)</u>	
3. ANALYSIS OF CHANGES IN NET DEBT			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	4,519	(3,681)	838
Bank overdrafts	(48,970)	8,805	(40,165)
	<u>(44,451)</u>	<u>5,124</u>	<u>(39,327)</u>
Debt			
Debts falling due within 1 year	(5,556)	-	(5,556)
Debts falling due after 1 year	(29,167)	5,414	(23,753)
	<u>(34,723)</u>	<u>5,414</u>	<u>(29,309)</u>
Total	<u>(79,174)</u>	<u>10,538</u>	<u>(68,636)</u>

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting 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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net assets at the balance sheet date. The trustees consider this to be appropriate having regard to the continued provision of financial support by the charity's creditors.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations	534,244	408,050	942,294	948,035
Grants	28,420	10,134	38,554	49,925
	<u>562,664</u>	<u>418,184</u>	<u>980,848</u>	<u>997,960</u>

Grants received, included in the above, are as follows:

	2025 £	2024 £
Other Grants	-	1,540
Other grants	38,554	48,385
	<u>38,554</u>	<u>49,925</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Consultants and fund raising costs	7,663	-	7,663	17,068
Advertising, brochures and leaflets	247	-	247	784
	<u>7,910</u>	<u>-</u>	<u>7,910</u>	<u>17,852</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Family Specific Assist-Professional Help	231,469	-	846	232,315
Short breaks	79,930	-	9,565	89,495
Care Package	307,437	-	23,613	331,050
General grants	-	10,700	-	10,700
Support costs	2,503	-	314,567	317,070
	<u>621,339</u>	<u>10,700</u>	<u>348,591</u>	<u>980,630</u>

5. GRANTS PAYABLE

	2025 £	2024 £
General grants	<u>10,700</u>	<u>17,025</u>

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Advancement of religion	4,000	-
Relief of poverty	3,700	-
Advancement of education	3,000	-
	<u>10,700</u>	<u>-</u>

The total grants paid to individuals during the year was as follows:

	2025 £	2024 £
Social welfare	<u>-</u>	<u>17,025</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Family Specific					
Assist-Professional Help	846	-	-	-	846
Short breaks	9,565	-	-	-	9,565
Care Package	23,613	-	-	-	23,613
Support costs	279,235	9,112	3,930	22,290	314,567
	<u>313,259</u>	<u>9,112</u>	<u>3,930</u>	<u>22,290</u>	<u>348,591</u>

Support costs, included in the above, are as follows:

Management

	Family Specific Assist-Professional Help £	Short breaks £	Care Package £
Wages	846	9,565	23,613
Social security	-	-	-
Pensions	-	-	-
Rent,rates and water	-	-	-
Insurance	-	-	-
Light and heat	-	-	-
Telephone	-	-	-
Postage and stationery	-	-	-
Repairs and renewals	-	-	-
Refreshments and staff welfare	-	-	-
Depreciation of tangible and heritage assets	-	-	-
	<u>846</u>	<u>9,565</u>	<u>23,613</u>
	Support costs £	2025 Total activities £	2024 Total activities £
Wages	242,858	276,882	242,774
Social security	3,903	3,903	1,390
Pensions	1,280	1,280	1,586
Rent,rates and water	16,000	16,000	16,500
Insurance	6,334	6,334	5,242
Light and heat	634	634	620
Telephone	3,409	3,409	4,098
Postage and stationery	2,561	2,561	1,743
Repairs and renewals	378	378	7,197
Refreshments and staff welfare	-	-	146
Depreciation of tangible and heritage assets	1,878	1,878	-
	<u>279,235</u>	<u>313,259</u>	<u>281,296</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. SUPPORT COSTS - continued
Finance

	2025 Support costs £	2024 Total activities £
Bank charges	9,112	9,034
	<u> </u>	<u> </u>

Other

	2025 Support costs £	2024 Total activities £
Sundries	3,930	1,050
	<u> </u>	<u> </u>

Governance costs

	2025 Support costs £	2024 Total activities £
Independent examiner's fee	1,680	1,440
Independent examiner's other fees	5,400	4,500
General expenses	4,204	4,803
Motor and travel	9,721	18,855
Bookkeeping	1,285	1,032
	<u>22,290</u>	<u>30,630</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	1,878	-
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. AVERAGE STAFF NUMBERS

Average number of staff in the year was 41 (2024- 40)

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	46,526
DEPRECIATION	
At 1 April 2024	34,002
Charge for year	1,878
At 31 March 2025	35,880
NET BOOK VALUE	
At 31 March 2025	10,646
At 31 March 2024	12,524

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	22,862
Tax recoverable	6,977	4,451
Grants receivable	80,965	78,424
	<u>87,942</u>	<u>105,737</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 14)	45,721	54,526
Trade creditors	9,312	51,556
NEST Penions	884	285
Net Wages control	136,440	92,399
Other creditors	52,000	54,269
Accruals and deferred income	7,080	8,650
	<u>251,437</u>	<u>261,685</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 14)	23,753	29,167
Social security and other taxes	4,330	4,330
	<u>28,083</u>	<u>33,497</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	40,165	48,970
Bank loans	5,556	5,556
	<u>45,721</u>	<u>54,526</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>22,222</u>	<u>22,222</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	1,531	6,945

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	10,646	-	10,646	12,524
Current assets	88,780	-	88,780	110,256
Current liabilities	(251,437)	-	(251,437)	(261,685)
Long term liabilities	(28,083)	-	(28,083)	(33,497)
	<u>(180,094)</u>	<u>-</u>	<u>(180,094)</u>	<u>(172,402)</u>

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General	(172,402)	(7,692)	(180,094)
TOTAL FUNDS	<u>(172,402)</u>	<u>(7,692)</u>	<u>(180,094)</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	562,664	(570,356)	(7,692)
Restricted funds			
Restricted Funds	418,184	(418,184)	-
TOTAL FUNDS	<u>980,848</u>	<u>(988,540)</u>	<u>(7,692)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General	(106,570)	(65,832)	(172,402)
Restricted funds			
Restricted Funds	13,703	(13,703)	-
TOTAL FUNDS	<u>(92,867)</u>	<u>(79,535)</u>	<u>(172,402)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	665,201	(731,033)	(65,832)
Restricted funds			
Restricted Funds	332,759	(346,462)	(13,703)
TOTAL FUNDS	<u>997,960</u>	<u>(1,077,495)</u>	<u>(79,535)</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

EZER LEYOLDOS LIMITED

England & Wales - Charity number 1132971

Accounts

REGISTERED COMPANY NUMBER: 06829662 (England and Wales)
REGISTERED CHARITY NUMBER: 1132971

EZER LEYOLDOS LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

EZER LEYOLDOS LIMITED

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EZER LEYOLDOS LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES	I Lichtman Ms M Schleider Ms M Sternlicht
COMPANY SECRETARY	M M Posen
REGISTERED OFFICE	Unit 2 2a Northfield Road London N16 5RN
REGISTERED COMPANY NUMBER	06829662 (England and Wales)
REGISTERED CHARITY NUMBER	1132971
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Ezer Leyoldos aims to promote stability and security among families in need, giving children a better future. Our aim is to relieve difficulties, prevent problems developing and restore stability to troubled families.

- Provide support to families that are experiencing difficulties.
- Enable families with ongoing difficulties to function effectively.
- Educate and empower parents by teaching and developing parenting and home management skills.
- Provide support to vulnerable families, keeping children healthy and safe.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

Background

Ezer Leyoldos Ltd was established in 1981 to meet the needs of the Orthodox Jewish community in Hackney and Haringey, which now numbers over 38,000. Our particular focus remains to support vulnerable families. During the past year we have continued to provide a core offer of service for our target families..

In the last year we have succeeded in providing support to more than 59 families and approximately 335 children. This has been in no small way due to the dedication of our team and our managing director, Mr Irving Lichtman, who are constantly seeking ways to support parents who are struggling to raise families in deprived inner London boroughs.

Typically, a family receiving support is living in cramped or poorly maintained accommodation, on a low income and receipt of benefits. Many of our service users have additional mental health needs and/or have one or more children with disabilities. The aim of our organisation is to provide support to vulnerable families and to intervene at an early stage, in order to prevent more complex and extensive problems from developing.

CARE QUALITY COMMISSION

We continue to be registered with the CQC (Care Quality Commission), providing a framework and inspection overview for our Home Care service.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Family Support

CHILDREN WITH DISABILITIES

Our small team of Family Facilitators, has continued to offer a culturally sensitive service. They provided practical and emotional home-based support to families facing difficulties such as mental ill health, illness, disability, or managing children with challenging behaviours, on as short- or long-term basis. Some also attended school or health meetings with parents to advocate on their behalf.

In 2023-24, 19 families were supported by a facilitator.

All our facilitators received regular supervision from the two experienced Client Services Coordinators and the Service Manager, resulting in a professional and well-coordinated service.

Ezer continued to work in partnership with the professionals that make up the Multi Agency Team (MAT) at Oldhill and Woodberry Down Children's Centres in Hackney, to improve early help services delivered to families in the community. In the past year we supported 15 families, with 79 children.

Ezer continued to be commissioned by Hackney Children's Services as a preferred provider to deliver culturally appropriate, intensive family support services at Tier 3, to families living in the borough. This support has continued to bring about positive outcomes for the 6 families we were supporting, preventing family breakdown and ensuring the safety of children at risk and bridging the relationship with statutory services.

In September 2023, Ezer's contract with Haringey expired, but until a new strategic commissioner came into post in 2024, work continued. Since then, there have been various meetings with the commissioning team, to discuss whether a further family support service contract will be agreed.

Overall, the cost of running our Family Support Service in 2023-24 was £260k with only 21% funded by local authority contracts.

SHORT BREAKS

From April 2023- March 2024, Ezer provided 1:1 support in the community to 91 children aged 5-18. 27 new children were referred to the service in the year.

ADULT SERVICES

Ezer continued to be commissioned by Hackney Adult Services, on a spot purchase basis, to provide Family Support and Home Care services. We supported 3 families. Ezer provided support to the carer, ensuring that all required paperwork was completed for CQC inspection purposes.

THERAPEUTIC SERVICES

Ezer Leyoldos continued to offer culturally appropriate therapeutic service to vulnerable children and families within the community who would otherwise not avail themselves of this support. We have developed a data base of skilled and qualified therapists from within the community, including family therapists, child and adolescent therapists, and marital counsellors who support these clients on a sessional basis.

In the last year, 200 sessions of counselling were provided by at a cost of £20,000.

PRE AND POST NATAL SUPPORT

The pre and post-natal support service included volunteer support, cleaning and the provision of hot meals. Unfortunately, as this service was funded solely by the community and donations had declined, we were forced to cut back on cleaning provided. Nevertheless in 2023-4 we supported 14 families, with 67 children, where the mother was incapacitated due to a pregnancy related illness or was convalescing following a new birth, as well as those who were overwhelmed and having difficulty in managing their large families.

We continued to provide a meals service, sending out 5120 portions of food, although it became more of a challenge to get some basic items donated.

VOLUNTEER SUPPORT

Volunteer support was also reduced this year as the local school was only able to provide a few students to help out and we were unable to attract any new more mature ladies.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

WORKING IN PARTNERSHIP

Haringey Triangle Centre - In March 2023 Ezer appointed another community worker for the Orthodox Jewish Community of Haringey, commissioned by the Triangle Children's Centre, on a year's contract. Building on the success of the previous worker, a variety of play based and outreach services were offered. From April 2023 after-school play and stay sessions began and by the end of July, the number of Charedi families using the Children's centre services had increased.

Ezer's Service Manager continued supporting the Triangle to strengthen our partnership working and remains part of the Triangle Management Advisory board.

Hackney Family Hubs - Hackney family hub developments continued, bringing together a range of services to provide family support for children 0 to 19 years. Ezer's service manager continued to attend the monthly operational implementation groups.

In addition, Ezer had an ongoing presence on the Charedi Women's Health Alliance, the Maternity Services group and The Haringey Children and Young People Strategy Group Meeting, all facilitated by Interlink. Ezer's Service Manager attended forums /workshops at Hackney Council for Voluntary Services and Ezer continued to support the delivery of Koach Parenting sessions, by hosting their Fathers Groups.

Cultural awareness training - In September and November 2023 our Client Services Coordinators cultural awareness training to Haringey CAMHS and a Hackney Health Visiting team.

RESCUING CHILDREN, SAVING FAMILIES (Lehatzel)

Ezer Leyoldos has continued to assist specific cases relating to families who have been involved in legal claims. Substantial legal fees have been incurred to assist the families.

FINANCIAL REVIEW

Financial position

During 2023-24 Ezer continued to significantly improve the lives of local Orthodox Jewish families. Feedback from clients about care provision has been consistently positive. The organisation remains a trusted provider of services for children and families, both amongst statutory providers and in partnership with other voluntary organisations.

Reserves policy

The trustees ensure that sufficient reserves are kept to cover foreseeable demands.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 25th February 2009.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Management Committee, which meets quarterly, has seven members, who in their professional capacities include a school principal/rabbi, community welfare adviser, psychotherapist and educational psychologist. Their combined experience as professionals in their working lives together with their roles as parents and grandparents in the community, helps us to remain focused and in touch with the needs of our service users. We present the report of the past year's activities.

STAFFING AND ORGANISATIONAL STRUCTURE

In 2023-24 there were no changes to our core staff team and the organisational structure remained the same.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have put in place systems to identify risks and review the systems regularly.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9 January 2025 and signed on its behalf by:

I Lichtman - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZER LEYOLDOS LIMITED

Independent examiner's report to the trustees of Ezer Leyoldos Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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

I have completed my examination. I confirm that no 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

9 January 2025

EZER LEYOLDOS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	665,201	332,759	997,960	999,352
EXPENDITURE ON					
Raising funds	3	17,852	-	17,852	21,077
Charitable activities	4				
Family Support		10,130	-	10,130	28,667
Provision of meals		3,028	-	3,028	2,945
Family Specific Assist-Professional Help		289,431	-	289,431	178,210
Short breaks		10,937	41,949	52,886	57,919
General grants		17,025	-	17,025	15,808
Support costs		280,314	-	280,314	283,231
Governance costs		9,206	-	9,206	17,213
Care Package		93,110	304,513	397,623	383,837
Total		731,033	346,462	1,077,495	988,907
NET INCOME/(EXPENDITURE)		(65,832)	(13,703)	(79,535)	10,445
RECONCILIATION OF FUNDS					
Total funds brought forward		(106,570)	13,703	(92,867)	(103,312)
TOTAL FUNDS CARRIED FORWARD		(172,402)	-	(172,402)	(92,867)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	12,524	12,524
CURRENT ASSETS			
Debtors	11	101,286	279,889
Cash at bank		4,519	70,410
		<u>105,805</u>	<u>350,299</u>
CREDITORS			
Amounts falling due within one year	12	(257,234)	(416,638)
		<u>(151,429)</u>	<u>(66,339)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>(151,429)</u>	<u>(66,339)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(138,905)	(53,815)
CREDITORS			
Amounts falling due after more than one year	13	(33,497)	(39,052)
		<u>(172,402)</u>	<u>(92,867)</u>
NET ASSETS/(LIABILITIES)			
		<u>(172,402)</u>	<u>(92,867)</u>
FUNDS	16		
Unrestricted funds:			
Charitable		-	(106,570)
General		(172,402)	-
		<u>(172,402)</u>	<u>(106,570)</u>
Restricted funds:			
Restricted Funds		-	13,703
TOTAL FUNDS		<u>(172,402)</u>	<u>(92,867)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

EZER LEYOLDOS LIMITED (REGISTERED NUMBER: 06829662)

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 January 2025 and were signed on its behalf by:

I Lichtman - Trustee

EZER LEYOLDOS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	15,258	11,596
Interest paid		(8,087)	(7,030)
		<u>7,171</u>	<u>4,566</u>
Net cash provided by operating activities			
Cash flows from investing activities			
Sale of tangible fixed assets		(947)	-
		<u>(947)</u>	<u>-</u>
Net cash (used in)/provided by investing activities			
Cash flows from financing activities			
Loan repayments in year		(5,555)	(5,556)
		<u>(5,555)</u>	<u>(5,556)</u>
Net cash used in financing activities			
Change in cash and cash equivalents in the reporting period		669	(990)
Cash and cash equivalents at the beginning of the reporting period	2	(45,120)	(44,130)
Cash and cash equivalents at the end of the reporting period	2	<u>(44,451)</u>	<u>(45,120)</u>

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(79,535)	10,445
Adjustments for:		
Depreciation charges	-	2,210
Loss on disposal of fixed assets	947	-
Interest paid	8,087	7,030
Decrease in debtors	178,603	81,026
Decrease in creditors	(92,844)	(89,115)
Net cash provided by operations	<u>15,258</u>	<u>11,596</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Notice deposits (less than 3 months)	4,519	70,410
Overdrafts included in bank loans and overdrafts falling due within one year	(48,970)	(115,530)
Total cash and cash equivalents	<u>(44,451)</u>	<u>(45,120)</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	70,410	(65,891)	4,519
Bank overdrafts	(115,530)	66,560	(48,970)
	<u>(45,120)</u>	<u>669</u>	<u>(44,451)</u>
Debt			
Debts falling due within 1 year	(5,556)	-	(5,556)
Debts falling due after 1 year	(34,722)	5,555	(29,167)
	<u>(40,278)</u>	<u>5,555</u>	<u>(34,723)</u>
Total	<u>(85,398)</u>	<u>6,224</u>	<u>(79,174)</u>

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting 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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

There are no material uncertainties about the charity's ability to continue.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	646,521	301,514	948,035	884,052
Grants	18,680	31,245	49,925	115,300
	<u>665,201</u>	<u>332,759</u>	<u>997,960</u>	<u>999,352</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
Grants- Family support	-	22,837
Other Grants	1,540	65,549
London Borough of Haringey	-	26,914
Other grants	48,385	-
	<u>49,925</u>	<u>115,300</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Consultants and fund raising costs	17,068	-	17,068	20,016
Advertising, brochures and leaflets	784	-	784	1,061
	<u>17,852</u>	<u>-</u>	<u>17,852</u>	<u>21,077</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Family Support	500	-	9,630	10,130
Provision of meals	3,028	-	-	3,028
Family Specific Assist-Professional Help	289,431	-	-	289,431
Short breaks	41,950	-	10,936	52,886
General grants	-	17,025	-	17,025
Support costs	-	-	280,314	280,314
Governance costs	-	-	9,206	9,206
Care Package	385,699	-	11,924	397,623
	<u>720,608</u>	<u>17,025</u>	<u>322,010</u>	<u>1,059,643</u>

5. GRANTS PAYABLE

	2024 £	2023 £
General grants	<u>17,025</u>	<u>15,808</u>

The total grants paid to institutions during the year was as follows:

	2024 £	2023 £
General purpose	-	1,000
Advancement of religion	-	7,910
Social welfare	-	5,288
Relief of poverty	-	1,110
Advancement of education	-	500
	<u>-</u>	<u>15,808</u>

The total grants paid to individuals during the year was as follows:

	2024 £	2023 £
Social welfare	<u>17,025</u>	<u>-</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. SUPPORT COSTS

	Management £	Other £	Other 2 £	Governance costs £	Totals £
Family Support	9,630	-	-	-	9,630
Short breaks	10,936	-	-	-	10,936
Support costs	248,660	1,050	-	30,604	280,314
Governance costs	146	-	947	8,113	9,206
Care Package	11,924	-	-	-	11,924
	<u>281,296</u>	<u>1,050</u>	<u>947</u>	<u>38,717</u>	<u>322,010</u>

Support costs, included in the above, are as follows:

Management

	Family Support £	Short breaks £	Support costs £
Wages	4,553	10,936	215,361
Social security	-	-	1,390
Pensions	-	-	1,586
Rent,rates and water	-	-	16,500
Insurance	-	-	5,242
Light and heat	-	-	620
Telephone	-	-	4,098
Postage and stationery	-	-	1,743
Repairs and renewals	5,077	-	2,120
Refreshments and staff welfare	-	-	-
Depreciation of tangible and heritage assets	-	-	-
	<u>9,630</u>	<u>10,936</u>	<u>248,660</u>

	Governance costs £	Care Package £	2024 Total activities £	2023 Total activities £
Wages	-	11,924	242,774	251,941
Social security	-	-	1,390	(2,488)
Pensions	-	-	1,586	1,466
Rent,rates and water	-	-	16,500	48,084
Insurance	-	-	5,242	4,839
Light and heat	-	-	620	632
Telephone	-	-	4,098	4,460
Postage and stationery	-	-	1,743	2,156
Repairs and renewals	-	-	7,197	25,417
Refreshments and staff welfare	146	-	146	133
Depreciation of tangible and heritage assets	-	-	-	2,210
	<u>146</u>	<u>11,924</u>	<u>281,296</u>	<u>338,850</u>

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

6. SUPPORT COSTS - continued Other

	2024 Support costs £	2023 Total activities £
Sundries	1,050	-

Other 2

	2024 Governance costs £	2023 Total activities £
Loss on sale of tangible fixed assets	947	-

Governance costs

	Support costs £	Governance costs £	2024 Total activities £	2023 Total activities £
Independent examiner's fee	1,440	-	1,440	1,320
Independent examiner's other fees	4,500	-	4,500	3,780
General expenses	4,777	26	4,803	4,647
Motor and travel	18,855	-	18,855	2,787
Bookkeeping	1,032	-	1,032	2,018
Bank interest	-	8,087	8,087	5,947
Bank loan interest	-	-	-	1,083
	<u>30,604</u>	<u>8,113</u>	<u>38,717</u>	<u>21,582</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	-	2,210
Deficit on disposal of fixed assets	947	-

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. AVERAGE STAFF NUMBERS

Average number of staff in the year was 16 (2023- 45)

10. TANGIBLE FIXED ASSETS

**Fixtures
and
fittings
£**

COST

At 1 April 2023 and 31 March 2024

46,526

DEPRECIATION

At 1 April 2023 and 31 March 2024

34,002

NET BOOK VALUE

At 31 March 2024

12,524

At 31 March 2023

12,524

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

**2024
£**

**2023
£**

Other debtors

22,862

201,465

Grants receivable

78,424

78,424

101,286

279,889

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

**2024
£**

**2023
£**

Bank loans and overdrafts (see note 14)

54,526

121,086

Trade creditors

51,556

153,875

Social security and other taxes

(4,451)

-

NEST Penions

285

-

Net Wages control

92,399

29,828

Other creditors

54,269

104,039

Accruals and deferred income

8,650

7,810

257,234

416,638

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 14)	29,167	34,722
Social security and other taxes	4,330	4,330
	<u>33,497</u>	<u>39,052</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	48,970	115,530
Bank loans	5,556	5,556
	<u>54,526</u>	<u>121,086</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>22,222</u>	<u>22,222</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	6,945	12,500

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	12,524	-	12,524	12,524
Current assets	105,805	-	105,805	350,299
Current liabilities	(257,234)	-	(257,234)	(416,638)
Long term liabilities	(33,497)	-	(33,497)	(39,052)
	<u>(172,402)</u>	<u>-</u>	<u>(172,402)</u>	<u>(92,867)</u>

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General	(106,570)	(65,832)	(172,402)
Restricted funds			
Restricted Funds	13,703	(13,703)	-
TOTAL FUNDS	<u>(92,867)</u>	<u>(79,535)</u>	<u>(172,402)</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	665,201	(731,033)	(65,832)
Restricted funds			
Restricted Funds	332,759	(346,462)	(13,703)
TOTAL FUNDS	<u>997,960</u>	<u>(1,077,495)</u>	<u>(79,535)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Charitable	(117,016)	10,446	(106,570)
Restricted funds			
Restricted Funds	13,704	(1)	13,703
TOTAL FUNDS	<u>(103,312)</u>	<u>10,445</u>	<u>(92,867)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Charitable	425,865	(415,419)	10,446
Restricted funds			
Restricted Funds	573,487	(573,488)	(1)
TOTAL FUNDS	<u>999,352</u>	<u>(988,907)</u>	<u>10,445</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

EZER LEYOLDOS LIMITED

England & Wales - Charity number 1132971

Accounts

REGISTERED COMPANY NUMBER: 06829662 (England and Wales)
REGISTERED CHARITY NUMBER: 1132971

EZER LEYOLDOS LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

EZER LEYOLDOS LIMITED

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EZER LEYOLDOS LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	I Lichtman Ms M Schleider Ms M Sternlicht
COMPANY SECRETARY	M M Posen
REGISTERED OFFICE	Unit 2 2a Northfield Road London N16 5RN
REGISTERED COMPANY NUMBER	06829662 (England and Wales)
REGISTERED CHARITY NUMBER	1132971
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Ezer Leyoldos aims to promote stability and security among families in need, giving children a better future. Our aim is to relieve difficulties, prevent problems developing and restore stability to troubled families.

- Provide support to families that are experiencing difficulties.
- Enable families with ongoing difficulties to function effectively.
- Educate and empower parents by teaching and developing parenting and home management skills.
- Provide support to vulnerable families, keeping children healthy and safe.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

Background

Ezer Leyoldos Ltd was established in 1981 to meet the needs of the Orthodox Jewish community in Hackney and Haringey, which now numbers over 30,000. Our particular focus remains to support vulnerable families. During the past year we have continued to provide a core offer of service for our target families..

In the last year we have succeeded in providing support to more than 180 families and approximately 496 children. This has been in no small way due to the dedication of our team and our managing director, Mr Irving Lichtman, who are constantly seeking ways to support parents who are struggling to raise families in deprived inner London boroughs.

Typically, a family receiving support is living in cramped or poorly maintained accommodation, on a low income and receipt of benefits. Many of our service users have additional mental health needs and/or have one or more children with disabilities. The aim of our organisation is to provide support to vulnerable families and to intervene at an early stage, in order to prevent more complex and extensive problems from developing.

CARE QUALITY COMMISSION

We continue to be registered with the CQC (Care Quality Commission). Our last review was carried out in October 2022 and we received a GOOD rating in respect to the service being safe, effective, caring, responsive and well-led.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Family Support

Our team of Family Facilitators have continued to offer a culturally sensitive service. They provided practical and emotional support to families that were facing difficulties such as mental ill health, illness, disability, or managing children with challenging behaviours. Family Facilitators make home visits to families experiencing long term difficulties, offering parenting advice and practical support, to enable them to manage more effectively. They also attend meetings with parents to advocate on their behalf. We also have a few support workers to offer practical help to families, around child care and household management.

In 2022-23, 27 families were supported by a facilitator.

All our facilitators received supervision from the two experienced Client Services Coordinators and the Service Manager, resulting in a professional and well-coordinated service.

Ezer continued to work in partnership with the Local Authority Children's Centres however, there is a demonstrable gap in funding of this provision. Our family support team worked closely with the professionals that make up the Multi Agency Team (MAT) at Oldhill and Woodberry Down in Hackney, to improve services delivered to families in the community. In the past year we supported 17 families, with 81 children.

Ezer continued to be commissioned by Hackney Children's Social Care as a preferred provider to deliver culturally appropriate, intensive family support services at Tier 3 to families living in the borough. This support has continued to bring about positive outcomes for the 5 families we were supporting, preventing family breakdown, ensuring the safety of children at risk and bridging the relationship with statutory services.

In April 2022, Ezer's contract with Haringey was extended for another 18 months. Since then, we have provided family support services to 14, with 104 children, on a short or long-term basis.

Overall, the cost of running our Family Support Services was £250k per annum with only 20% of this funded by Hackney and Haringey.

CHILDREN WITH DISABILITIES

*** SHORT BREAKS**

From April - July 2022 Hackney carried out an audit of Short Breaks services across the borough and although Ezer was delivering services in the way we had done for years; we were advised to restrict provision whilst this took place. From August 2022 we reverted back to the original model of 1:1 support and, as a result of this change, some families chose to move on to Individual Budgets and the number of families using the service decreased. Nevertheless, 93 children accessed the service, with 80% having used at least some of their allocated hours.

*** DOMICILIARY CARE**

At the end of June 2022 Ezer's contract with Hackney Disabled Children Service, to provide home based personal care to children with complex health needs/disabilities in the borough came to an end. The 2 families we were supporting were enabled to move to another support organisation or take on Individual Budgets.

ADULT SERVICES

In July 2022, Ezer was commissioned by Hackney Adult Services, on a spot purchase basis, to provide Family Support and Home Care services. We supported 3 families, 2 who transferred from Children's Services and 1 from Disabled Children's Services.

THERAPEUTIC SERVICES

Ezer Leyoldos continued to offer culturally appropriate therapeutic service to vulnerable children and families within the community who would otherwise not avail themselves of this support. We have developed a data base of skilled and qualified therapists from within the community, including family therapists, child and adolescent therapists, and marital counsellors who support these clients on a sessional basis.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

In the last year, 200 sessions of counselling were provided by at a cost of £20,000. Previously Ezer offered placements for trainee counsellors in conjunction with CPPD and Terapia but due to a lack of demand, Ezer no longer provides this

PRE AND POST NATAL SUPPORT

Ezer continued to offer a range of services to support 55 families where the mother was incapacitated due to a pregnancy related illness or was convalescing following a new birth, as well as those who were overwhelmed and having difficulty in managing their large families. In 2022-23 Ezer provided 4436 portions of food as well as some limited cleaning help.

VOLUNTEER SUPPORT

We were able to continue to provide 883 hours of support with bedtime and supper times or offer short term child care, due to our partnership with Beis Chinuch school.

WORKING IN PARTNERSHIP

Haringey Triangle Centre - Towards the end of March 2022, Ezer appointed a new community worker for the Orthodox Jewish Community of Haringey, commissioned by the Triangle Children's Centre, on a year's contract. Building on the success of the previous worker, a variety of services were offered. From April 2022 after-school play and stay sessions began and by the end of July, 141 carers and 179 children had attended them.

The summer programme ran in August 2022, attended by 53 carers with 171 children. Moving forward, the autumn programme included Baby massage, First Aid and Triple P parenting workshops. Ezer's Service Manager continued supporting the Triangle to strengthen our partnership working and remains part of the Triangle Management Advisory board.

In December 2022, Ezer management had a meeting with Haringey Children's Strategic Commissioning Service, to discuss improving community relations and possible service developments.

Hackney Family Hubs - Hackney is currently moving forward with the development of its Family hubs bringing together a range of services to provide family support for children 0 to 19 years. Ezer's service manager has been attending the operational implementation groups.

Hackney CAMHS - In December 2022, Dr Beth Hill and Chaya Odze, the new Orthodox Jewish clinicians, visited Ezer to discuss CAMHS services and partnership working.

In addition, Ezer had an ongoing presence on the Charedi Women's Health Alliance, the Maternity Services group and The Hackney Children and Young People Strategy Group Meeting, facilitated by Interlink. Ezer's Service Manager attended meetings/workshops at Hackney Council for Voluntary Services and Ezer continued to support the delivery of Koach Parenting sessions, by hosting their Fathers' Groups.

RESCUING CHILDREN, SAVING FAMILIES (Lehatzel)

Ezer Leyoldos has continued to assist specific cases relating to families who have been involved in legal claims. Substantial legal fees have been incurred to assist the families and accordingly Ezer Leyoldos owes legal firms large sums.

This year we have had to raise £148k for legal fees and related costs.

We have obtained commitments by donors who have undertaken to make payments enabling the outstanding liabilities to be reduced on a month-to-month basis.

FINANCIAL REVIEW

Financial position

During 2022-23 Ezer continued to significantly improve the lives of local Orthodox Jewish families. Feedbacks from clients about care provision has been consistently positive. The organisation remains a trusted provider of services for children and families, both amongst statutory providers and in partnership with other voluntary organisations.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Reserves policy

The trustees ensure that sufficient reserves are kept to cover foreseeable demands.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 25th February 2009.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Organisational structure

The Management Committee, which meets quarterly, has seven members, who in their professional capacities include a school principal/rabbi, community welfare adviser, psychotherapist and educational psychologist. Their combined experience as professionals in their working lives together with their roles as parents and grandparents in the community, helps us to remain focused and in touch with the needs of our service users. We present the report of the past year's activities.

STAFFING AND ORGANISATIONAL STRUCTURE

In 2022-23 there were no changes to our core staff team and the organisational structure remained the same.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have put in place systems to identify risks and review the systems regularly.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 February 2024 and signed on its behalf by:

I Lichtman - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZER LEYOLDOS LIMITED

Independent examiner's report to the trustees of Ezer Leyoldos Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

15 February 2024

EZER LEYOLDOS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	425,865	573,487	999,352	998,584
EXPENDITURE ON					
Raising funds	3	17,483	-	17,483	17,680
Charitable activities	4				
Family Support		-	28,667	28,667	12,686
Provision of meals		-	2,945	2,945	4,612
Family Specific Assist-Professional Help		178,210	-	178,210	303,646
Short breaks		-	57,919	57,919	120,648
General grants		15,808	-	15,808	32,986
Support costs		168,203	115,028	283,231	283,978
Governance costs		17,213	-	17,213	11,890
Care Package		14,909	368,928	383,837	238,447
Fundraising cost		3,594	-	3,594	-
Total		415,420	573,487	988,907	1,026,573
NET INCOME/(EXPENDITURE)		10,445	-	10,445	(27,989)
RECONCILIATION OF FUNDS					
Total funds brought forward		(117,016)	13,704	(103,312)	(75,323)
TOTAL FUNDS CARRIED FORWARD		(106,571)	13,704	(92,867)	(103,312)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	12,524	14,734
CURRENT ASSETS			
Debtors	11	279,889	360,915
Cash at bank		70,410	70,410
		<u>350,299</u>	<u>431,325</u>
CREDITORS			
Amounts falling due within one year	12	(416,638)	(486,196)
		<u>(66,339)</u>	<u>(54,871)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>(66,339)</u>	<u>(54,871)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(53,815)	(40,137)
CREDITORS			
Amounts falling due after more than one year	13	(39,052)	(63,175)
		<u>(92,867)</u>	<u>(103,312)</u>
NET ASSETS/(LIABILITIES)			
		<u>(92,867)</u>	<u>(103,312)</u>
FUNDS	16		
Unrestricted funds:			
General fund		(106,570)	(117,016)
Restricted funds:			
Restricted Funds		13,703	13,704
		<u>(92,867)</u>	<u>(103,312)</u>
TOTAL FUNDS			
		<u>(92,867)</u>	<u>(103,312)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 February 2024 and were signed on its behalf by:

I Lichtman - Trustee

EZER LEYOLDOS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	11,596	17,883
Interest paid		(7,030)	(7,065)
		<u>4,566</u>	<u>10,818</u>
Net cash provided by operating activities			
Cash flows from financing activities			
Loan repayments in year		(5,556)	(4,166)
		<u>(5,556)</u>	<u>(4,166)</u>
Net cash used in financing activities			
		<u>(990)</u>	<u>6,652</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period	2	(44,130)	(50,782)
Cash and cash equivalents at the end of the reporting period	2	<u>(45,120)</u>	<u>(44,130)</u>

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	10,445	(27,989)
Adjustments for:		
Depreciation charges	2,210	2,600
Interest paid	7,030	7,065
Decrease in debtors	81,026	183,944
Decrease in creditors	(89,115)	(147,737)
Net cash provided by operations	<u>11,596</u>	<u>17,883</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Notice deposits (less than 3 months)	70,410	70,410
Overdrafts included in bank loans and overdrafts falling due within one year	(115,530)	(114,540)
Total cash and cash equivalents	<u>(45,120)</u>	<u>(44,130)</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	70,410	-	70,410
Bank overdrafts	(114,540)	(990)	(115,530)
	<u>(44,130)</u>	<u>(990)</u>	<u>(45,120)</u>
Debt			
Debts falling due within 1 year	(5,556)	-	(5,556)
Debts falling due after 1 year	(40,278)	5,556	(34,722)
	<u>(45,834)</u>	<u>5,556</u>	<u>(40,278)</u>
Total	<u>(89,964)</u>	<u>4,566</u>	<u>(85,398)</u>

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting 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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
-----------------------	---------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

There are no material uncertainties about the charity's ability to continue.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	399,963	484,089	884,052	878,675
Grants	25,902	89,398	115,300	119,909
	<u>425,865</u>	<u>573,487</u>	<u>999,352</u>	<u>998,584</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
JRS Grants	-	12,299
Grants- Family support	22,837	20,229
Other Grants	65,549	68,631
London Borough of Haringey	26,914	18,750
	<u>115,300</u>	<u>119,909</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Consultants and fund raising costs	16,422	-	16,422	16,986
Advertising, brochures and leaflets	1,061	-	1,061	694
	<u>17,483</u>	<u>-</u>	<u>17,483</u>	<u>17,680</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Family Support	500	-	28,167	28,667
Provision of meals	2,945	-	-	2,945
Family Specific Assist-Professional Help	178,210	-	-	178,210
Short breaks	50,436	-	7,483	57,919
General grants	-	15,808	-	15,808
Support costs	-	-	283,231	283,231
Governance costs	-	-	17,213	17,213
Care Package	359,499	-	24,338	383,837
Fundraising cost	-	-	3,594	3,594
	<u>591,590</u>	<u>15,808</u>	<u>364,026</u>	<u>971,424</u>

5. GRANTS PAYABLE

	2023 £	2022 £
General grants	<u>15,808</u>	<u>32,986</u>

The total grants paid to institutions during the year was as follows:

	2023 £	2022 £
General purpose	1,000	1,500
Advancement of religion	7,910	14,940
Social welfare	5,288	10,861
Relief of poverty	1,110	4,900
Advancement of education	500	785
	<u>15,808</u>	<u>32,986</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. GRANTS PAYABLE - continued

	2023	2022
Divrei Yatziv	4,800	12,940
Schiffshul Limited	3,700	8,400
Our Kids FirstC. M. L	4,568	4361
Others below £3,000	2,740	7,285
	<u>15,808</u>	<u>32,986</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Family Support	28,167	-	28,167
Short breaks	7,483	-	7,483
Support costs	273,805	9,426	283,231
Governance costs	5,057	12,156	17,213
Care Package	24,338	-	24,338
Fundraising cost	3,594	-	3,594
	<u>342,444</u>	<u>21,582</u>	<u>364,026</u>

Support costs, included in the above, are as follows:

Management

	Family Support £	Short breaks £	Support costs £	Governance costs £
Wages	6,152	7,483	213,968	-
Social security	-	-	(2,488)	-
Pensions	-	-	1,466	-
Rates and water	-	-	47,999	85
Insurance	-	-	-	4,839
Light and heat	-	-	632	-
Telephone	-	-	4,460	-
Postage and stationery	-	-	2,156	-
Repairs and renewals	22,015	-	3,402	-
Refreshments and staff welfare	-	-	-	133
Depreciation of tangible and heritage assets	-	-	2,210	-
	<u>28,167</u>	<u>7,483</u>	<u>273,805</u>	<u>5,057</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. SUPPORT COSTS - continued

Management - continued

	Care Package	Fundraising cost	2023 Total activities	2022 Total activities
	£	£	£	£
Wages	24,338	3,594	255,535	282,370
Social security	-	-	(2,488)	(141)
Pensions	-	-	1,466	1,666
Rates and water	-	-	48,084	20,000
Insurance	-	-	4,839	5,610
Light and heat	-	-	632	569
Telephone	-	-	4,460	6,074
Postage and stationery	-	-	2,156	1,111
Repairs and renewals	-	-	25,417	31,088
Refreshments and staff welfare	-	-	133	93
Depreciation of tangible and heritage assets	-	-	2,210	2,600
	<u>24,338</u>	<u>3,594</u>	<u>342,444</u>	<u>351,040</u>

Governance costs

	Support costs	Governance costs	2023 Total activities	2022 Total activities
	£	£	£	£
Independent examiner's fee	-	1,320	1,320	1,200
Independent examiner's other fees	-	3,780	3,780	3,600
General expenses	4,621	26	4,647	2,901
Motor and travel	2,787	-	2,787	1,909
Bookkeeping	2,018	-	2,018	1,782
Bank interest	-	5,947	5,947	6,167
Bank loan interest	-	1,083	1,083	898
	<u>9,426</u>	<u>12,156</u>	<u>21,582</u>	<u>18,457</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	<u>2,210</u>	<u>2,600</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. AVERAGE STAFF NUMBERS

Average number of staff in the year was 45 (2022- 34)

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	46,526
DEPRECIATION	
At 1 April 2022	31,792
Charge for year	2,210
At 31 March 2023	34,002
NET BOOK VALUE	
At 31 March 2023	12,524
At 31 March 2022	14,734

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	201,465	261,465
Prepayments	-	30,000
Grants receivable	78,424	69,450
	<u>279,889</u>	<u>360,915</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 14)	121,086	120,096
Trade creditors	153,875	118,604
Net Wages control	29,828	29,723
Other creditors	104,039	210,263
Accruals and deferred income	7,810	7,510
	<u>416,638</u>	<u>486,196</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 14)	34,722	40,278
Social security and other taxes	4,330	22,897
	<u>39,052</u>	<u>63,175</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	115,530	114,540
Bank loans	5,556	5,556
	<u>121,086</u>	<u>120,096</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>22,222</u>	<u>22,222</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	12,500	18,056

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	12,524	-	12,524	14,734
Current assets	210,384	139,915	350,299	431,325
Current liabilities	(290,426)	(126,212)	(416,638)	(486,196)
Long term liabilities	(39,052)	-	(39,052)	(63,175)
	<u>(106,570)</u>	<u>13,703</u>	<u>(92,867)</u>	<u>(103,312)</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(117,016)	10,446	(106,570)
Restricted funds			
Restricted Funds	13,704	(1)	13,703
TOTAL FUNDS	<u>(103,312)</u>	<u>10,445</u>	<u>(92,867)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	425,865	(415,419)	10,446
Restricted funds			
Restricted Funds	573,487	(573,488)	(1)
TOTAL FUNDS	<u>999,352</u>	<u>(988,907)</u>	<u>10,445</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(78,391)	(38,625)	(117,016)
Restricted funds			
Restricted Funds	3,068	10,636	13,704
TOTAL FUNDS	<u>(75,323)</u>	<u>(27,989)</u>	<u>(103,312)</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	503,766	(542,391)	(38,625)
Restricted funds			
Restricted Funds	494,818	(484,182)	10,636
TOTAL FUNDS	<u>998,584</u>	<u>(1,026,573)</u>	<u>(27,989)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

EZER LEYOLDOS LIMITED

England & Wales - Charity number 1132971

Accounts

REGISTERED COMPANY NUMBER: 06829662 (England and Wales)
REGISTERED CHARITY NUMBER: 1132971

EZER LEYOLDOS LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

EZER LEYOLDOS LIMITED

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EZER LEYOLDOS LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	I Lichtman Ms M Schleider Ms M Sternlicht
COMPANY SECRETARY	M M Posen
REGISTERED OFFICE	Unit 2 2a Northfield Road London N16 5RN
REGISTERED COMPANY NUMBER	06829662 (England and Wales)
REGISTERED CHARITY NUMBER	1132971
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Ezer Leyoldos aims to promote stability and security among families in need, giving children a better future. Our aim is to relieve difficulties, prevent problems developing and restore stability to troubled families.

- Provide support to families that are experiencing difficulties.
- Enable families with ongoing difficulties to function effectively.
- Educate and empower parents by teaching and developing parenting and home management skills.
- Provide support to vulnerable families, keeping children healthy and safe.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

Background

Ezer Leyoldos Ltd was established in 1981 to meet the needs of the Orthodox Jewish community in Hackney and Haringey, which now numbers over 30,000. Our particular focus remains to support vulnerable families. During the past year we have consolidated services for our target families despite restricted funding.

Excluding Short Breaks, in 2021-2 we provided a range of services to 99 families with approximately 513 children. This has been in no small way due to the dedication of our team and our Managing Director, Mr Irving Lichtman, who are constantly seeking ways to support parents who are struggling to raise families in deprived inner London boroughs.

Typically, a family receiving support is living in cramped or poorly maintained accommodation, on a low income and receipt of benefits. Many of our service users have additional needs and/or have one or more children with disabilities. Some of our clients have been diagnosed with post-natal depression; others have long-term mental ill health. The aim of our organisation is to provide support to vulnerable families and to intervene at an early stage, in order to prevent more complex and extensive problems from developing.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Family Support

Our team of Family Facilitators has continued to offer a culturally sensitive service. They provided practical and emotional support to families that were facing difficulty such as illness, disability, bereavement or managing children with challenging behaviour. Family Facilitators make home visits to families experiencing long term difficulties, offering parenting advice and practical support, to enable them to manage more effectively. We also have a team of support workers to offer practical help to families, around child care and household management. In 2021-22, 31 families were supported by a facilitator.

All our facilitators received supervision from the two experienced Client Services Coordinators and the Service Manager, resulting in a professional and well-coordinated service. Group training sessions resumed in February 2022.

Ezer continues to work in partnership with the Local Authority Children's Centres. However, there is a demonstrable gap in funding of the provision. Our family support team worked closely with the professionals that make up the Multi Agency Team (MAT) at Oldhill and Woodberry Down in Hackney, to improve services delivered to families in the community. In 2021-2022 19 families, with 84 children were supported by Ezer, working with the multi-agency children's centre teams.

Ezer continued to be commissioned by Hackney Children's Social Care as a preferred provider to deliver culturally appropriate, intensive family support services at Tier 3 to families living in the borough. This support has continued to bring about positive outcomes for the families we were helping, preventing family breakdown, ensuring the safety of children at risk and bridging the relationship with statutory services.

In April 2021, Ezer's contract with Haringey was extended for another year. We provided culturally appropriate family support services to 49 families in 20-21 on a short- and long-term basis.

Overall, the cost of running our Family Support Services was £230k per annum with only 24% of this funded by Hackney and Haringey.

Working in Partnership

Although Covid restrictions ended, many statutory services did not resume face to face meetings so the installation of a video conferencing system in the Managing Directors office, became invaluable in ensuring on going partnership working with social workers and the Courts.

Triangle Children's Centre - The Service Manager worked closely with the Executive Head of Children's Centres in Haringey, to recruit an outreach worker for the local Charedi community. In July 2021, interviews were held and a lady was appointed to work 18 hours week, from October 2021. The primary role of the post was to engage with the parents/carers of young children, living locally, to access services at The Triangle Children's Centre and to contribute to the development and running of an activity programme specifically for the Orthodox Jewish community. Sessions began in November 2021 and by March 2022 the number of families using the centre had started to increase and plans were made to start offering an after-school session from April 2022.

Koach Parenting - Ezer continued to work closely with Rabbi & Mrs De Lange in 2021-22, referring clients for parenting support on an individual or group basis and providing office space and facilities for the fathers group.

Short Breaks

Short Breaks activities gradually resumed in 2021-22, with the Hackney Short Breaks team flexible offer coming to an end in August 2021.

We peaked at a caseload of 131 children in the year.

Therapeutic Services

Ezer offers culturally appropriate therapeutic service to vulnerable children and families within the community who would otherwise not avail themselves of this support. We have developed a database of skilled and qualified therapists from within the community, including family therapists, child and adolescent therapists, and marital counsellors who support these clients on a sessional basis.

In the last year, 145 sessions of counselling were provided by Ezer at a cost of £13k, funded solely by voluntary contributions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

We have continued to provide a placement for trainee therapists, working with CPPD and Terapia. In 2021-22 2 children and three adult clients access this service, contributing a minimum fee towards the therapists' external supervision costs.

Care Quality Commission

We continue to be registered with the CQC (Care Quality Commission) which carried their last review of our domiciliary care service in October 2019.

Domiciliary Care

In 2021-22 Ezer Leyoldos continued to provide home care to 5 children with complex health needs/disabilities in the borough of Hackney. This service is commissioned by Hackney Disabled Children service and involves supporting parents with the personal care needs of their children. Our care workers are trained to deliver care, responding with flexibility to the specific cultural and developmental needs and preferences of the individual children. Both care workers completed their Care Skills certificate by the end of March 2022.

Post Natal Support

Ezer continued to offer a threefold service to support 38 new mothers, enabling them to recover and regain their strength after the birth of a child.

Meals - we were able to provide 4676 meals this year, cooked and distributed by volunteers from the local community.

Volunteer support - we were able to provide 736 hours of support with bedtime and supper times or short-term child care.

Cleaning help - a limited amount of cleaning help was provided via an agency to families who were unable to afford to pay for this.

Staffing and Organisational Structure

In November 2021, Ezer signed a year's contract with Peninsula, an HR consultancy service. The Service Manager worked closely with various advisors to ensure that all employment contracts were up to date and all policies/documents relating to staff and volunteers reflected current HR law.

Contact with Peninsula continued over the year and they offered helpful advice with regards to redundancy and TUPE issues.

Rescuing Children, Saving Families (Lehatzel)

Ezer has undertaken to assist specific cases relating to families who have been involved in legal claims. Substantial legal fees have been incurred to assist the families and accordingly Ezer owes legal firms large sums.

This year we have had to raise £152k for legal fees and £32k for related costs.

We have obtained commitments by donors who have undertaken to make payments enabling the outstanding liabilities to be reduced on a month-to-month basis.

FINANCIAL REVIEW

Reserves policy

The trustees ensure that sufficient reserves are kept to cover foreseeable demands.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 25th February 2009.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Management Committee, which meets quarterly, has seven members, who in their professional capacities include a school principal/rabbi, community welfare adviser, psychotherapist and educational psychologist. Their combined experience as professionals in their working lives together with their roles as parents and grandparents in the community, helps us to remain focused and in touch with the needs of our service users. We present the report of the past year's activities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have put in place systems to identify risks and review the systems regularly.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 December 2022 and signed on its behalf by:

Ms M Sternlicht - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZER LEYOLDOS LIMITED

Independent examiner's report to the trustees of Ezer Leyoldos Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

E Meyer FCA BSc
Institute of Chartered Accountants
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

20 December 2022

EZER LEYOLDOS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	503,766	494,818	998,584	986,050
EXPENDITURE ON					
Raising funds	3	17,680	-	17,680	19,886
Charitable activities	4				
Family Support		-	12,686	12,686	18,972
Provision of meals		-	4,612	4,612	4,623
Family Specific Assist-Professional Help		303,646	-	303,646	387,254
Short breaks		-	120,648	120,648	64,558
General grants		32,986	-	32,986	40,089
Support costs		175,444	108,534	283,978	340,426
Governance costs		11,890	-	11,890	20,102
Care Package		745	237,702	238,447	155,106
Total		542,391	484,182	1,026,573	1,051,016
NET INCOME/(EXPENDITURE)		(38,625)	10,636	(27,989)	(64,966)
RECONCILIATION OF FUNDS					
Total funds brought forward		(78,391)	3,068	(75,323)	(10,357)
TOTAL FUNDS CARRIED FORWARD		(117,016)	13,704	(103,312)	(75,323)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	14,734	17,334
CURRENT ASSETS			
Debtors	11	360,915	544,859
Cash at bank		70,410	2,947
		<u>431,325</u>	<u>547,806</u>
CREDITORS			
Amounts falling due within one year	12	(486,196)	(560,924)
		<u>(54,871)</u>	<u>(13,118)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>(54,871)</u>	<u>(13,118)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(40,137)	4,216
CREDITORS			
Amounts falling due after more than one year	13	(63,175)	(79,539)
		<u>(103,312)</u>	<u>(75,323)</u>
NET ASSETS/(LIABILITIES)			
		<u>(103,312)</u>	<u>(75,323)</u>
FUNDS	16		
Unrestricted funds:			
General fund		(117,016)	(78,391)
Restricted funds:			
Restricted Funds		13,704	3,068
TOTAL FUNDS		<u>(103,312)</u>	<u>(75,323)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2022 and were signed on its behalf by:

M Sternlicht - Trustee

EZER LEYOLDOS LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	17,883	(64,257)
Interest paid		(7,065)	(5,775)
Net cash provided by/(used in) operating activities		10,818	(70,032)
Cash flows from financing activities			
Loan repayments in year		(4,166)	19,250
Net cash (used in)/provided by financing activities		(4,166)	19,250
Change in cash and cash equivalents in the reporting period		6,652	(50,782)
Cash and cash equivalents at the beginning of the reporting period	2	(50,782)	-
Cash and cash equivalents at the end of the reporting period	2	(44,130)	(50,782)

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(27,989)	(64,966)
Adjustments for:		
Depreciation charges	2,600	3,059
Interest paid	7,065	5,775
Decrease/(increase) in debtors	183,944	(544,859)
(Decrease)/increase in creditors	(147,737)	536,734
	<u>17,883</u>	<u>(64,257)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Notice deposits (less than 3 months)	70,410	2,947
Overdrafts included in bank loans and overdrafts falling due within one year	(114,540)	(53,729)
	<u>(44,130)</u>	<u>(50,782)</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank	2,947	65,653	70,410
Bank overdrafts	(53,729)	(60,811)	(114,540)
	<u>(50,782)</u>	<u>4,842</u>	<u>(44,130)</u>
Debt			
Debts falling due within 1 year	-	(5,556)	(5,556)
Debts falling due after 1 year	(50,000)	9,722	(40,278)
	<u>(50,000)</u>	<u>4,166</u>	<u>(45,834)</u>
Total	<u>(100,782)</u>	<u>9,008</u>	<u>(89,964)</u>

The notes form part of these financial statements

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting 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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

EZER LEYOLDOS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

There are no material uncertainties about the charity's ability to continue.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations	488,240	390,435	878,675	938,097
Grants	15,526	104,383	119,909	46,953
Fundraising events	-	-	-	1,000
	<u>503,766</u>	<u>494,818</u>	<u>998,584</u>	<u>986,050</u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
JRS Grants	12,299	46,953
Grants- Family support	20,229	-
Other Grants	68,631	-
London Borough of Haringey	18,750	-
	<u>119,909</u>	<u>46,953</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Consultants and fund raising costs	16,986	-	16,986	16,185
Advertising, brochures and leaflets	694	-	694	3,701
	<u>17,680</u>	<u>-</u>	<u>17,680</u>	<u>19,886</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Family Support	2,830	-	9,856	12,686
Provision of meals	4,612	-	-	4,612
Family Specific Assist-Professional Help	303,646	-	-	303,646
Short breaks	111,367	-	9,281	120,648
General grants	-	32,986	-	32,986
Support costs	10,800	-	273,178	283,978
Governance costs	-	-	11,890	11,890
Care Package	173,155	-	65,292	238,447
	<u>606,410</u>	<u>32,986</u>	<u>369,497</u>	<u>1,008,893</u>

5. GRANTS PAYABLE

	2022 £	2021 £
General grants	<u>32,986</u>	<u>40,089</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
General purpose	1,500	-
Advancement of religion	14,940	-
Social welfare	10,861	40,089
Relief of poverty	4,900	-
Advancement of education	785	-
	<u>32,986</u>	<u>40,089</u>

Divrei Yatziv	12,940
Schiffshul Limited	8,400
Our Kids First	4,361
Others below £4,000	7,285
	<u>32,986</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Family Support	9,856	-	9,856
Short breaks	9,281	-	9,281
Support costs	266,611	6,567	273,178
Governance costs	-	11,890	11,890
Care Package	65,292	-	65,292
	<u>351,040</u>	<u>18,457</u>	<u>369,497</u>

Support costs, included in the above, are as follows:

Management

	Family	Short	Support
	Support	breaks	costs
	£	£	£
Wages	9,856	9,281	223,607
Social security	-	-	(141)
Pensions	-	-	1,666
Rates and water	-	-	20,000
Insurance	-	-	5,610
Light and heat	-	-	569
Telephone	-	-	6,074
Postage and stationery	-	-	1,111
Repairs and renewals	-	-	5,422
Refreshments and staff welfare	-	-	93
Depreciation of tangible and heritage assets	-	-	2,600
	<u>9,856</u>	<u>9,281</u>	<u>266,611</u>

	Care	2022	2021
	Package	Total	Total
	£	activities	activities
	£	£	£
Wages	39,626	282,370	276,779
Social security	-	(141)	4,253
Pensions	-	1,666	1,586
Rates and water	-	20,000	17,815
Insurance	-	5,610	4,437
Light and heat	-	569	506
Telephone	-	6,074	3,195
Postage and stationery	-	1,111	2,391
Repairs and renewals	25,666	31,088	26,255
Refreshments and staff welfare	-	93	150
Depreciation of tangible and heritage assets	-	2,600	3,059
	<u>65,292</u>	<u>351,040</u>	<u>340,426</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. SUPPORT COSTS - continued
Governance costs

	Support costs	Governance costs	2022 Total activities	2021 Total activities
	£	£	£	£
Independent examiner's fee	-	1,200	1,200	600
Independent examiner's other fees	-	3,600	3,600	2,592
General expenses	2,876	25	2,901	1,431
Motor and travel	1,909	-	1,909	8,107
Bookkeeping	1,782	-	1,782	1,596
Bank interest	-	6,167	6,167	5,775
Bank loan interest	-	898	898	-
	<u>6,567</u>	<u>11,890</u>	<u>18,457</u>	<u>20,101</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>2,600</u>	<u>3,059</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. AVERAGE STAFF NUMBERS

Average number of staff in the year was 34 (2021- 25)

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	<u>46,526</u>
DEPRECIATION	
At 1 April 2021	29,192
Charge for year	<u>2,600</u>
At 31 March 2022	<u>31,792</u>
NET BOOK VALUE	
At 31 March 2022	<u>14,734</u>
At 31 March 2021	<u>17,334</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	261,465	261,465
Prepayments	30,000	150,000
Grants receivable	69,450	133,394
	<u>360,915</u>	<u>544,859</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 14)	120,096	53,729
Trade creditors	118,604	155,909
Net Wages control	29,723	28,261
Other creditors	210,263	319,542
Accruals and deferred income	7,510	3,483
	<u>486,196</u>	<u>560,924</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 14)	40,278	50,000
Social security and other taxes	22,897	29,539
	<u>63,175</u>	<u>79,539</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	114,540	53,729
Bank loans	5,556	-
	<u>120,096</u>	<u>53,729</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	22,222	-
	<u>22,222</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	18,056	50,000

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	14,734	-	14,734	17,334
Current assets	291,410	139,915	431,325	547,806
Current liabilities	(359,985)	(126,211)	(486,196)	(560,924)
Long term liabilities	(63,175)	-	(63,175)	(79,539)
	<u>(117,016)</u>	<u>13,704</u>	<u>(103,312)</u>	<u>(75,323)</u>

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(78,391)	(38,625)	(117,016)
Restricted funds			
Restricted Funds	3,068	10,636	13,704
TOTAL FUNDS	<u>(75,323)</u>	<u>(27,989)</u>	<u>(103,312)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	503,766	(542,391)	(38,625)
Restricted funds			
Restricted Funds	494,818	(484,182)	10,636
TOTAL FUNDS	<u>998,584</u>	<u>(1,026,573)</u>	<u>(27,989)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	(10,568)	(67,823)	(78,391)
Restricted funds			
Restricted Funds	211	2,857	3,068
TOTAL FUNDS	<u>(10,357)</u>	<u>(64,966)</u>	<u>(75,323)</u>

EZER LEYOLDOS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	832,710	(900,533)	(67,823)
Restricted funds			
Restricted Funds	153,340	(150,483)	2,857
TOTAL FUNDS	<u>986,050</u>	<u>(1,051,016)</u>	<u>(64,966)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

EZER LEYOLDOS LIMITED

England & Wales - Charity number 1132971

Accounts

COMPANY REGISTRATION NUMBER: 06829662

CHARITY REGISTRATION NUMBER: 1132971

Ezer Leyoldos Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

Ezer Leyoldos Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Ezer Leyoldos Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Chair's report

Mission Statement:

Ezer Leyoldos aims to promote stability and security among families in need, giving children a better future. Our aim is to relieve difficulties, prevent problems developing and restore stability to troubled families.

Ezer Leyoldos' Aims and Objectives:

- Provide support to families that are experiencing difficulties.
- Enable families with ongoing difficulties to function effectively.
- Educate and empower parents by teaching and developing parenting and home management skills.
- Provide support to vulnerable families, keeping children healthy and safe.

Governing document

The charity is governed by its Memorandum and Articles of Association and was incorporated on 25th February 2009.

Reserves

The trustees ensure that sufficient reserves are kept to cover foreseeable demands.

Risk management

The trustees have put in place systems to identify risks and review the systems regularly.

Organisation

The power to appoint new trustees is vested in the current board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are encouraged to read the Charity Commission's various publications on trustees.

Management committee

Ezer Leyoldos Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

The Management Committee, which meets quarterly, has seven members, who in their professional capacities include a school principal/rabbi, community welfare adviser, psychotherapist and educational psychologist. Their combined experience as professionals in their working lives together with their roles as parents and grandparents in the community, helps us to remain focused and in touch with the needs of our service users. We present the report of the past year's activities.

BACKGROUND

Ezer Leyoldos was established in 1981 to meet the needs of the Orthodox Jewish community in Hackney and Haringey, which now numbers over 30,000. Our particular focus remains to support vulnerable families. During the past year we have consolidated services for our target families despite restricted funding.

In the last year we have succeeded in providing support to more than 180 families and approximately 660 children. This has been in no small way due to the dedication of our team and our Managing Director, Mr Irving Lichtman who are constantly seeking ways to support parents who are struggling to raise families in deprived inner London boroughs.

This year we continued to support a large number of families despite experiencing a struggle to raise voluntary income. We achieved this by carefully managing the amount of support given to individual cases.

Typically, a family receiving support is living in cramped or poorly maintained accommodation, on a low income and receipt of benefits. Many of our service users have additional needs and/or have one or more children with disabilities. Some of our clients have been diagnosed with post-natal depression; others have long-term mental ill health.

The aim of our organisation is to provide support to vulnerable families and to intervene at an early stage; in order to prevent more complex and extensive problems from developing.

Objectives and activities

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

CARE QUALITY COMMISSION

We continue to be registered with the CQC (Care Quality Commission) which carried their last review of the domiciliary care service provided by Ezer Leyoldos in October 2019

FAMILY SUPPORT

Our team of 8 Family Facilitators has continued to offer a culturally sensitive service. They provided practical and emotional support to families that were facing difficulty such as illness, disability, bereavement or managing children with challenging behaviour. Family Facilitators make home visits to families experiencing long term difficulties, offering parenting advice and practical support, to enable them to manage more effectively. We also have a small team of support workers to offer practical help to families, around child care and household management. Due to lockdown and Covid safety guidelines, support was initially restricted to the telephone. Once Covid restrictions were relaxed we

Ezer Leyoldos Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

were able to place staff in family homes again, with the appropriate PPE and guidance.

2020-21, 15 families were supported by a facilitator.

All our facilitators received supervision from the two experienced Client Services Coordinators and the Service Manager, resulting in a professional and well-coordinated service.

Ezer Leyoldos continues to work in partnership with the Local Authority Children's Centres. However, there is a demonstrable gap in funding of the provision. Our family support team worked closely with the professionals that make up the Multi Agency Team (MAT) at Tyssen and Woodberry Down in Hackney, to improve services delivered to families in the community.

In 2020-2021 19 families were supported by Ezer Leyoldos, working with the multi-agency children's centre teams.

Ezer Leyoldos continued to be commissioned by Hackney Children's Social Care as a preferred provider to deliver culturally appropriate, intensive family support services at Tier 3 to families living in the area. As all face to face meetings were cancelled due to Covid restrictions, staff at Ezer Leyoldos continued to work remotely with the multi professional teams to support Children in Need. This service brought about positive outcomes for the 5 families we were supporting, preventing family breakdown and ensuring the safety of children at risk. In April 2020, Ezer's contract with Haringey was extended for another year and we provided culturally appropriate family support services to 14 families in 20-21. Support was both short and long term.

Overall the cost of running our Family Support Services is £200k per annum with only 18% funded by Hackney and Haringey.

WORKING IN PARTNERSHIP

From mid-March 2020, all face to face meetings were cancelled and set up remotely. In order to enable this to run smoothly we installed a video conferencing system in the Managing Directors office. The Service Manager remained involved in ongoing discussions with the Triangle Children's Centre in Haringey with regards to the development of services for Charedi community and the outreach worker post. It is hoped that these will move on when the Children's Centre reopens and services resume. In August 2020 Ezer hosted a very successful immunisation event for the local Charedi community run by City & Hackney GP confederation. The day was led by Catherine Sekwalor, a Specialist Practitioner in Public Health who has long standing relationship with us. This was the first time the event was held on our site, but hopefully will be run again in the summer as restrictions are lifted. **SHORT BREAKS**

Ezer Leyoldos re tendered for the Short Breaks contract for children and young people with mild - moderate disabilities in the Orthodox Jewish Community. This was successfully re awarded in March 2020 but due to the Covid situation, all face to face activities were initially restricted or placed on hold as services closed. In addition, both Coordinators were off work with Covid and faced the challenges of working from home, with their children out of school for some of the time.

To counter balance this, the Hackney Short Breaks team introduced a flexible offer allowing families to purchase equipment to promote play and creativity to continue to support the development/stimulation of their child/ren with special needs. The amount provided was subtracted off the child's Short Breaks allocation. Initially this was a short term offer but due to ongoing restrictions, it was extended.

Despite the difficulties in delivering a full service, we peaked at a caseload of 115 children in the year.

THERAPEUTIC SERVICES

Ezer Leyoldos Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Ezer Leyoldos offers culturally appropriate therapeutic service to vulnerable children and families within the community who would otherwise not avail themselves of this support. We have developed a data base of skilled and qualified therapists from within the community, including family therapists, child and adolescent therapists, and marital counsellors who support these clients on a sessional basis. In the last year, 190 sessions of Counselling were provided by Ezer Leyoldos at a cost of £19,000 funded solely by voluntary contributions. We have continued to provide a trainee therapist programme, working with CPPD and Terapia, with clients contributing a minimum fee towards the therapists' external supervision costs. During Lockdown, sessions were only offered remotely by phone or video but restarted face to face in March 2021 following a lifting of restrictions and Covid Risk assessment, with safety measures in place.

DOMICILIARY CARE

In 2020-21 Ezer Leyoldos continued to provide home care to 3 children with complex health needs/disabilities in the borough of Hackney. This service is commissioned by Hackney council and involves help for those people who are unable to manage their personal care needs. Our care workers are trained to deliver care in a way that protects the privacy and dignity of service users whilst responding with flexibility to the specific needs and preferences of individual clients. Due to the nature of the work, Covid safety working practices were put in place and staff were provided with PPE.

POST NATAL SUPPORT

Ezer Leyoldos continued to offer a range of services to support 30 new mothers, enabling them to recover and regain their strength after the birth of a child, or at times of crisis in a family. Despite Covid and less availability of our volunteer cooks due to illness /self-isolation we were able to provide 4736 meals this year.

Volunteer support was again restricted due to Covid regulations but once the situation changed, we were able to provide 550 hours of support with bedtime and supper times or offer short term child care. In November 2020 following a meeting with leads of the local Hyperemesis support group we extended our support to women with this particular pre-natal condition.

STAFFING AND ORGANISATIONAL STRUCTURE

2020-2021 was a challenging year with Covid restrictions and staff sickness affecting service delivery, as well as the loss of two respected individuals - Rabbi Pinter z"l, a long standing supporter of Ezer and Chair of Management Board and Mrs Mannes z"l, who volunteered her time for many years, providing post-natal meals. Following consultation with the Mannes family, we renamed our meals service 'Malkes Meals' in her memory. From April 2020, the team continued to be affected by lockdown regulations due to Coronavirus. Staff continued to work from home, due to child care issues, shielding, or government advice not to travel. Some staff who lived locally continued to work from the office, covering extra duties as required. Our offices 'reopened' in August 2020.

RESCUING CHILDREN, SAVING FAMILIES (Lehatzel)

Ezer Leyoldos has undertaken to assist specific cases relating to families who have been involved in legal claims. Substantial legal fees have been incurred to assist the families and accordingly Ezer Leyoldos owes legal firms large sums. This year we have had to raise £301,300 for legal fees and £81,700 for related costs. We have obtained commitments by donors who have undertaken to make payments enabling the outstanding liabilities to be reduced on a month to month basis.

Financial review

Ezer Leyoldos Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

NOTE FROM THE TRUSTEES

The impact of the Covid pandemic resulted in a decline in funding from all income sources. Ezer's trustees are however confident that matters will improve for 21-22 now that community fundraising can recommence and commissioning from the statutory sector will increase

Plans for future periods

The charity plans to continue its activities subject to satisfactory incoming resources.

Small company provisions

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

Reference and administrative details

Registered charity name	Ezer Leyoldos Limited
Charity registration number	1132971
Company registration number	06829662
Principal office and registered office	Unit 2 2a Northfield Road London N16 5RN

The trustees

Mrs M Sternlicht
Mrs M Schleider
Mr I Lichtman

Company secretary Michael M Posen

Independent examiner S.Y. Steinhaus FCA
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

Small company provisions

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

Ezer Leyoldos Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

The trustees' annual report was approved on 16 December 2021 and signed on behalf of the board of trustees by:

Mrs M Sternlicht
Trustee

Michael M Posen
Charity Secretary

Ezer Leyoldos Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ezer Leyoldos Limited

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Ezer Leyoldos Limited ('the charity') for the year ended 31 March 2021.

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

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

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).

Ezer Leyoldos Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ezer Leyoldos Limited *(continued)*

Year ended 31 March 2021

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.

S.Y. Steinhaus FCA
Independent Examiner

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

16 December 2021

Ezer Leyoldos Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	831,710	153,340	985,050	983,565
Fundraising activities	6	1,000	—	1,000	10,608
Total income		<u>832,710</u>	<u>153,340</u>	<u>986,050</u>	<u>994,173</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	19,886	—	19,886	37,915
Expenditure on charitable activities	8,9	880,647	150,483	1,031,131	977,242
Total expenditure		<u>900,533</u>	<u>150,483</u>	<u>1,051,017</u>	<u>1,015,157</u>
Net expenditure and net movement in funds		<u>(67,823)</u>	<u>2,857</u>	<u>(64,967)</u>	<u>(20,984)</u>
Reconciliation of funds					
Total funds brought forward		(10,568)	211	(10,357)	10,626
Total funds carried forward		<u>(78,391)</u>	<u>3,068</u>	<u>(75,323)</u>	<u>(10,357)</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 13 to 22 form part of these financial statements.

Ezer Leyoldos Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		17,334	20,393
Current assets				
Debtors	16	544,859		738,600
Cash at bank and in hand		<u>2,947</u>		<u>639</u>
		547,806		739,239
Creditors: amounts falling due within one year	18	<u>590,463</u>		<u>769,989</u>
Net current liabilities			<u>(42,657)</u>	<u>(30,750)</u>
Total assets less current liabilities			<u>(25,323)</u>	<u>(10,357)</u>
Creditors: amounts falling due after more than one year	19		<u>50,000</u>	<u>—</u>
Net liabilities			<u>(75,323)</u>	<u>(10,357)</u>
Funds of the charity				
Restricted funds			3,068	211
Unrestricted funds			<u>(78,391)</u>	<u>(10,568)</u>
Total charity funds	23		<u>(75,323)</u>	<u>(10,357)</u>

For the year ending 31 March 2021 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 13 to 22 form part of these financial statements.

Ezer Leyoldos Limited
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 16 December 2021, and are signed on behalf of the board by:

Mrs M Sternlicht
Trustee

The notes on pages 13 to 22 form part of these financial statements.

Ezer Leyoldos Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net expenditure		(64,967)	(20,984)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		3,059	3,599
Government grant income		(46,953)	–
Interest payable and similar charges		5,775	4,731
Accrued expenses		339	154
<i>Changes in:</i>			
Grants receivable and other debtors		193,741	(256,446)
Accounts payable and other creditors		(202,962)	333,125
Other operating cash flow changes		1	–
Cash generated from operations		(111,967)	64,179
Interest paid		(5,775)	(4,731)
Net cash (used in)/from operating activities		(117,742)	59,448
Cash flows from investing activities			
Purchase of tangible assets		–	(203)
Net cash used in investing activities		–	(203)
Cash flows from financing activities			
Proceeds from borrowings		50,000	–
Government grant income		46,953	–
Net cash from financing activities		96,953	–
Net (decrease)/increase in cash and cash equivalents		(20,789)	59,245
Cash and cash equivalents at beginning of year		(29,993)	(29,252)
Cash and cash equivalents at end of year	17	(50,782)	29,993

The notes on pages 13 to 22 form part of these financial statements.

Ezer Leyoldos Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

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 Unit 2, 2a Northfield Road, London, N16 5RN.

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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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

All fixed assets are initially recorded at cost.

Ezer Leyoldos Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
E L Donations -Family support	305,091	(24,883)	280,208
Grants			
Children centres	—	20,520	20,520
Care packages	—	57,094	57,094
Short breaks	—	180,797	180,797
Specific assist income- Lehatsil	479,666	(129,000)	350,666
Delapage Ltd	—	—	—
Social Services	—	48,812	48,812
Government grant income	46,953	—	46,953
	<u>831,710</u>	<u>153,340</u>	<u>985,050</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
E L Donations -Family support	202,206	49,448	251,653
Grants			
Children centres	—	26,600	26,600
Care packages	—	32,854	32,854
Short breaks	—	200,701	200,701
Specific assist income- Lehatsil	206,514	179,769	386,283
Delapage Ltd	—	15,800	15,800
Social Services	—	69,674	69,674
Government grant income	—	—	—
	<u>408,720</u>	<u>574,846</u>	<u>983,565</u>

6. Fundraising activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>1,000</u>	<u>1,000</u>	<u>10,608</u>	<u>10,608</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising Events	<u>19,886</u>	<u>19,886</u>	<u>37,915</u>	<u>37,915</u>

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Family and children support costs	520,119	150,483	670,603
Support costs	360,528	—	360,528
	<u>880,647</u>	<u>150,483</u>	<u>1,031,131</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Family and children support costs	135,270	574,635	709,905
Support costs	267,337	—	267,337
	<u>402,607</u>	<u>574,635</u>	<u>977,242</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Family and children support costs	670,603	340,426	1,011,029	953,053
Governance costs	—	20,102	20,102	24,189
	<u>670,603</u>	<u>360,528</u>	<u>1,031,131</u>	<u>977,242</u>

10. Analysis of support costs

	Activities undertaken directly £	Total 2021 £	Total 2020 £
Staff costs	276,779	276,779	216,478
Premises	4,253	4,253	22,000
Communications and IT	3,195	3,195	2,743
General office	2,391	2,391	3,843
Governance costs	20,104	20,104	24,188
Light & heat	506	506	1,038
Insurance	4,437	4,437	4,031
Depreciation	3,059	3,059	3,599
Office refurbishment	22,610	22,610	15,613
Computer expenses	3,002	3,002	5,349
Staff training	150	150	1,678
	<u>340,486</u>	<u>340,486</u>	<u>300,560</u>

Ezer Leyoldos Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>3,059</u>	<u>3,599</u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,192</u>	<u>3,024</u>

13. Staff costs

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

	2021	2020
	£	£
Wages and salaries	276,779	182,052
Social security costs	4,253	6,195
Employer contributions to pension plans	<u>1,586</u>	<u>1,047</u>
	<u>282,618</u>	<u>189,294</u>

The average head count of employees during the year was 25 (2020: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Administrative	<u>25</u>	<u>25</u>

No employee received employee benefits of more than £60,000 during the year (2020: 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.

No trustee expenses have been incurred.

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020 and 31 March 2021	46,526	46,526
Depreciation		
At 1 April 2020	26,133	26,133
Charge for the year	3,059	3,059
At 31 March 2021	29,192	29,192
Carrying amount		
At 31 March 2021	17,334	17,334
At 31 March 2020	20,393	20,393

16. Debtors

	2021 £	2020 £
Grants receivable	133,394	20,835
Prepayments and accrued income	150,000	450,000
Other debtors	261,465	267,765
	544,859	738,600

17. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2021 £	2020 £
Cash at bank and in hand	2,947	639
Bank overdrafts	(53,729)	(30,632)
	(50,782)	(29,993)

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	53,729	30,632
Accounts Payable	155,908	153,622
Accruals and deferred income	3,483	290,144
Social security and other taxes	29,539	26,221
Net Wages control	28,261	29,257
Other creditors	319,543	240,113
	590,463	769,989

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	<u>50,000</u>	<u>—</u>

20. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>—</u>	<u>287,000</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,586 (2020: £1,047).

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>46,953</u>	<u>—</u>

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>(10,568)</u>	<u>832,710</u>	<u>(900,533)</u>	<u>(78,391)</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>10,626</u>	<u>419,328</u>	<u>(440,522)</u>	<u>(10,568)</u>

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>211</u>	<u>153,340</u>	<u>(150,483)</u>	<u>3,068</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>574,846</u>	<u>(574,635)</u>	<u>211</u>

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	17,334	—	17,334
Current assets	466,959	80,846	547,805
Creditors less than 1 year	(512,684)	(77,778)	(590,462)
Creditors greater than 1 year	(50,000)	—	(50,000)
Net liabilities	<u>(78,391)</u>	<u>3,068</u>	<u>(75,323)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	20,393	—	20,393
Current assets	415,052	357,421	772,473
Creditors less than 1 year	(446,013)	(357,210)	(803,223)
Creditors greater than 1 year	—	—	—
Net liabilities	<u>(10,568)</u>	<u>211</u>	<u>(10,357)</u>

25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021 £	2020 £
Financial assets that are debt instruments measured at amortised cost		
Grants receivable	133,394	20,836
Other debtors	261,465	426,525
	<u>394,859</u>	<u>447,361</u>

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

25. Financial instruments *(continued)*

	2021 £	2020 £
Financial liabilities measured at amortised cost		
Bank overdraft	53,729	30,632
Accounts payable	155,909	153,624
Other creditors	319,543	379,083
Accruals	3,483	3,144
	<u>532,664</u>	<u>566,483</u>
Loan commitments measured at cost less impairment		
Loan commitments measured at cost less impairment - user defined 5	50,000	—
	<u>50,000</u>	<u>—</u>

26. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	639	2,308	2,947
Bank overdrafts	(30,632)	(23,097)	(53,729)
Debt due after one year	—	(50,000)	(50,000)
	<u>(29,993)</u>	<u>(70,789)</u>	<u>(100,782)</u>

Ezer Leyoldos Limited
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Ezer Leyoldos Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
E L Donations -Family support	280,208	251,653
Children centres	20,520	26,600
Care packages	57,094	32,854
Short breaks	180,797	200,701
Specific assist income- Lehatsil	350,666	386,283
Delapage Ltd	—	15,800
Social Services	48,812	69,674
Government grant income	46,953	—
	<u>985,050</u>	<u>983,565</u>
 Fundraising activities		
Fundraising events	<u>1,000</u>	<u>10,608</u>
 Total income	<u><u>986,050</u></u>	<u><u>994,173</u></u>

Ezer Leyoldos Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies		
Purchases	16,185	34,782
Advertising, brochures and leaflets	3,701	3,133
	<u>19,886</u>	<u>37,915</u>
Expenditure on charitable activities		
Wages and salaries	276,779	182,052
Employer's NIC	4,253	6,195
Pension costs	1,586	1,047
Rent	17,815	15,960
Light and heat	506	1,038
Repairs and maintenance	22,610	15,613
Insurance	4,437	4,031
Legal and professional fees	4,787	5,072
Telephone	3,195	2,743
Depreciation	3,059	3,599
Other interest payable and similar charges	5,775	4,731
Family support	21,363	58,126
Families with disabilities	159,541	181,807
Motor and travel	8,257	14,433
Provision of meals	4,623	10,186
Family Specific Assist-professional help	387,254	324,511
Short breaks	64,559	114,847
Grants to other charities	40,089	25,902
	<u>643</u>	<u>5,349</u>
	<u>1,031,131</u>	<u>977,242</u>
Total expenditure	<u>1,051,017</u>	<u>1,015,157</u>
Net expenditure	<u>(64,967)</u>	<u>(20,984)</u>

Ezer Leyoldos Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Fundraising Events		
Consultants and fund raising costs	16,185	34,782
Advertising, brochures and leaflets	3,701	3,133
	<u>19,886</u>	<u>37,915</u>
Costs of raising donations and legacies	<u>19,886</u>	<u>37,915</u>
Expenditure on charitable activities		
Family and children support costs		
<i>Activities undertaken directly</i>		
Family support	18,972	54,283
Families with disabilities	155,106	180,176
Provision of meals	4,623	10,186
Family Specific Assist-professional help	387,254	324,511
Short breaks	64,559	114,847
Grants to other charities	40,089	25,902
	<u>670,603</u>	<u>709,905</u>
Support costs		
Wages and salaries	276,779	182,052
Employer's NIC	4,253	6,195
Pension costs	1,586	1,047
Rent payable	17,815	15,960
Light & heat	506	1,038
Office refurbishments	22,610	15,613
Insurance	4,437	4,031
Telephone	3,195	2,743
Depreciation	3,059	3,599
Printing, postage and stationery	2,391	3,843
Computer expenses	3,002	—
Staff training	150	1,678
Computer expenses	643	5,349
	<u>340,426</u>	<u>243,148</u>
Governance costs		
Accountancy fees	3,192	3,024
Bookkeeping	1,595	2,048
Bank charges	5,775	4,731
General expenses	1,433	1,631
Motor and travel	8,107	12,755
	<u>20,102</u>	<u>24,189</u>
Expenditure on charitable activities	<u>1,031,131</u>	<u>977,242</u>