

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

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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

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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

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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

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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

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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).

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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

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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

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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
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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>
<i>Support costs</i>		
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>