

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>(53,815)</u>	<u>(40,137)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(53,815)</u>	<u>(40,137)</u>
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
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.

EZER LEYOLDOS LIMITED (REGISTERED NUMBER: 06829662)

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
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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.