

# DOR L'DOR

England & Wales - Charity number 1186101

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-11-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Dor L'Dor  
102 Great Clowes Street  
Salford  
M7 1RN

**Phone** 01616602078

**Email** [admin@dorldor.co.uk](mailto:admin@dorldor.co.uk)

**Website** [www.dorldor.co.uk](http://www.dorldor.co.uk)

## Activities

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**Objects:** TO ADVANCE THE ORTHODOX JEWISH RELIGION FOR THE PUBLIC BENEFIT IN PARENTING AND ALL MATTERS CONNECTED WITH FAMILY LIFE AND RELATIONSHIPS USING ORTHODOX JEWISH ETHICS AND MORALS THROUGH THE PROVISION OF WORKSHOPS, SEMINARS AND IN ANY OTHER WAY IN WHICH THE TRUSTEES SEE FIT

**Activities:** As detailed in the charity objects

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

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- Bury
- Gateshead
- Leeds City
- Manchester City
- Salford City
- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£38,770	£63,968	-	-
2024-05-31	£18,909	£28,249	-	-
2023-05-31	£28,901	£24,041	-	-
2022-05-31	£54,379	£23,126	-	-
2021-05-31	£11,445	£21,559	-	-

## Trustees

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Name	Role	Appointed
<b>JOEL GIDEON DEBSON</b>	Chair	2019-11-01
Rabbi Bezalel Jonathan Yodaiken		2019-11-01
Rabbi Jakob Wreschner		2019-11-01

**DOR L'DOR**

England & Wales - Charity number 1186101

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# Accounts

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**Dor L'Dor**  
**Unaudited Financial Statements**  
**31 May 2025**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Dor L'Dor

## Financial Statements

Year ended 31 May 2025

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# Dor L'Dor

## Trustees' Annual Report

Year ended 31 May 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

### Reference and administrative details

<b>Registered charity name</b>	Dor L'Dor
<b>Charity registration number</b>	1186101
<b>Principal office</b>	102 Great Clowes Street Salford M7 1RN
<b>The trustees</b>	J Debson Rabbi J Wreschner Rabbi B J Yodaiken
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2025

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### **Structure, governance and management**

Dor L'dor is a CIO with a constitution dated 27th May 2019. It was registered as a charity on 01 November 2019 with a charity number 1186101.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr J Debson on behalf of the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from operating ineffective courses or workshops. These risks are managed by the trustee's researching speakers and considering appropriate course material to reach as wide an audience as possible.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all courses or workshops run.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2025

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### **Objectives and activities**

The objects of the charity are: To advance the orthodox Jewish religion for the public benefit in parenting and all matters connected with family life and relationships using orthodox Jewish ethics and morals through the provision of workshops, seminars and in any other way in which the trustees see fit.

### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

### **Grant making policy**

The charity would give out grants in line with the above objects.

There were no grants made in the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number of courses or workshops run each year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

### Year ended 31 May 2025

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#### Achievements and performance

The charity received £38,770 (2024: £18,909) in donations during the year.

During the year, £63,968 (2024: £28,249) was paid out by way of direct charitable costs and support costs. These direct charitable costs were made in line with the stated objects of the charity and were for educational workshops that the charity provided via zoom during the year.

We surveyed 190 parents/carers regarding parenting concerns. They reported that prior to taking the courses, 60% felt uncertain about child-rearing; faced challenges with screen time, societal pressures, and antisemitism. 75% reported economic stress; 94% encountered limitations due to cultural/religious constraints, highlighting the need for tailored support.

Our evaluations from parents/carers after the courses showed over 90% reporting gaining both skills and confidence in parenting with 89% reporting improved connection with their children.

Participants reported a clear improvement in communication with their child(ren) after the workshop, with consistently higher ratings compared to before the workshop - see graph.

We spoke with 80 teenagers and identified interest in developing better skills to communicate with parents/carers; support peers; and deal with antisemitism.

During the year the charity had 13 Different workshops with over 330 participants in total as well as weekly training sessions for over 10 mentors training to be certified parenting coaches.

The charity has governance costs comprising professional fees and other administration costs.

All other office costs are borne by a local benefactor, and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

There were no fundraising costs during the year.

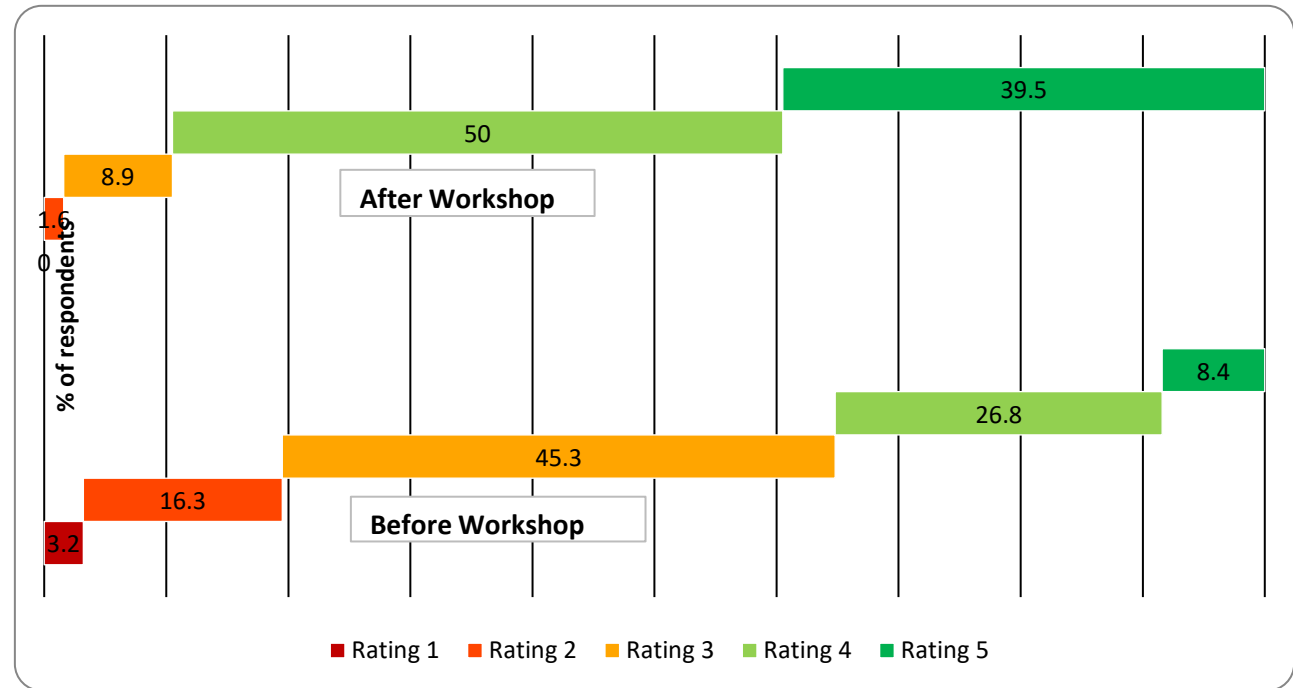
Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net expenditure and net movement in funds for the year, amounting to £25,198 (2024: (£9,340)), attributable to the unrestricted fund

**Q5** How would you rate your communication with your child(ren) BEFORE the workshop?  
**Q6** How would you rate your communication with your child(ren) AFTER the workshop?

Rating (1-5)	Q.5 Before Workshop	Q.6 After Workshop
1	6	0
2	31	3
3	86	17
4	51	95
5	16	75

**Impact Statement:**  
 Participants reported a clear improvement in communication with their child(ren) after the workshop (Q.6), with consistently higher ratings compared to before the workshop (Q.5).



# Dor L'Dor

## Trustees' Annual Report *(continued)*

### Year ended 31 May 2025

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#### Financial review

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

#### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The free reserves, being the net current assets of the charity, stand at £2,918 (2024: £28,116), all of which are unrestricted.

Total funds held by the charity at the year-end were £2,918 (2024: £28,116), all of these are unrestricted.

The trustees' annual report was approved on 26 March 2026 and signed on behalf of the board of trustees by:

**J Debson**  
Trustee

# Dor L'Dor

## Independent Examiner's Report to the Trustees of Dor L'Dor

Year ended 31 May 2025

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I report to the trustees on my examination of the financial statements of Dor L'Dor ('the charity') for the year ended 31 May 2025.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

26 March 2026

# Dor L'Dor

## Statement of Financial Activities

Year ended 31 May 2025

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		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	38,770	38,770	18,909
<b>Total income</b>		<u>38,770</u>	<u>38,770</u>	<u>18,909</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	63,968	63,968	28,249
<b>Total expenditure</b>		<u>63,968</u>	<u>63,968</u>	<u>28,249</u>
<b>Net expenditure and net movement in funds</b>		<u>(25,198)</u>	<u>(25,198)</u>	<u>(9,340)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		28,116	28,116	37,456
<b>Total funds carried forward</b>		<u>2,918</u>	<u>2,918</u>	<u>28,116</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 9 to 13 form part of these financial statements.

# Dor L'Dor

## Statement of Financial Position

31 May 2025

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	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		3,578	28,656
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>660</u>	<u>540</u>
<b>Net current assets</b>		<u>2,918</u>	<u>28,116</u>
<b>Total assets less current liabilities</b>		<u>2,918</u>	<u>28,116</u>
<b>Net assets</b>		<u>2,918</u>	<u>28,116</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>2,918</u>	<u>28,116</u>
<b>Total charity funds</b>	<b>12</b>	<u>2,918</u>	<u>28,116</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 March 2026, and are signed on behalf of the board by:

**J Debson**  
Trustee

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The notes on pages 9 to 13 form part of these financial statements.

# Dor L'Dor

## Notes to the Financial Statements

Year ended 31 May 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 102 Great Clowes Street, Salford, M7 1RN.

### 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 Charities Act 2011.

### 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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# Dor L'Dor

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

### Year ended 31 May 2025

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

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Dor L'Dor

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

### Year ended 31 May 2025

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

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

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	38,770	38,770	18,909	18,909

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

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Educational workshops	60,692	60,692	26,702	26,702
Support costs	3,276	3,276	1,547	1,547
	<u>63,968</u>	<u>63,968</u>	<u>28,249</u>	<u>28,249</u>

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# Dor L'Dor

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

### Year ended 31 May 2025

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

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Educational workshops	60,692	2,615	63,307	27,709
Governance costs	–	661	661	540
	<u>60,692</u>	<u>3,276</u>	<u>63,968</u>	<u>28,249</u>

#### 7. Analysis of support costs

	Analysis of support costs £	<b>Total 2025 £</b>	Total 2024 £
General office	2,615	2,615	659
Governance costs	661	661	540
	<u>3,276</u>	<u>3,276</u>	<u>1,199</u>

#### 8. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	660	–

#### 9. Staff costs

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

	<b>2025 £</b>	2024 £
Wages and salaries	<u>12,685</u>	<u>11,534</u>

The average head count of employees during the year was 2 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025 No.</b>	2024 No.
Number of admin staff	<u>2</u>	<u>1</u>

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

#### 10. Trustee remuneration and expenses

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

# Dor L'Dor

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

### Year ended 31 May 2025

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

	<b>2025</b>	2024
	<b>£</b>	£
Accruals and deferred income	660	540

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 01 Jun 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
General funds	28,116	38,770	(63,968)	2,918

	At 01 Jun 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
General funds	37,456	18,909	(28,249)	28,116

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

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	3,578	3,578
Creditors less than 1 year	(660)	(660)
<b>Net assets</b>	<b>2,918</b>	<b>2,918</b>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	28,656	28,656
Creditors less than 1 year	(540)	(540)
<b>Net assets</b>	<b>28,116</b>	<b>28,116</b>

#### 14. Related parties

Mr J Debson, trustee of Dor L'Dor is also a director of Affiliated Utilities Ltd. During the year donations of £10,900 were received from Affiliated Utilities Ltd.

#### 15. Taxation

Dor L'Dor is a registered charity and a CIO and is therefore not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**DOR L'DOR**

England & Wales - Charity number 1186101

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# Accounts

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**Dor L'Dor**  
**Unaudited Financial Statements**  
**31 May 2024**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Dor L'Dor

## Financial Statements

Year ended 31 May 2024

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Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>

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# Dor L'Dor

## Trustees' Annual Report

Year ended 31 May 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2024.

### Reference and administrative details

<b>Registered charity name</b>	Dor L'Dor
<b>Charity registration number</b>	1186101
<b>Principal office</b>	Unit 9 Knoll Street Industrial Park Knoll Street Salford M7 2BL
<b>The trustees</b>	J Debson Rabbi J Wreschner Rabbi B J Yodaiken
<b>Accountants</b>	Haffner Hoff Ltd Accountants 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2024

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### **Structure, governance and management**

Dor L'dor is a CIO with a constitution dated 27th May 2019. It was registered as a charity on 01 November 2019 with a charity number 1186101.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr J Debson on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from operating ineffective courses or workshops. These risks are managed by the trustees' researching speakers and considering appropriate course material to reach as wide an audience as possible.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all courses or workshops run.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2024

---

### Objectives and activities

The objects of the charity are: To advance the orthodox Jewish religion for the public benefit in parenting and all matters connected with family life and relationships using orthodox Jewish ethics and morals through the provision of workshops, seminars and in any other way in which the trustees see fit.

### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

### Grant making policy

The charity would give out grants in line with the above objects.

There were no grants made in the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number of courses or workshops run each year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

### Achievements and performance

The charity received £18,909 (2023: £18,901) in donations during the year.

During the year, £28,249 (2023: £24,041) was paid out by way of direct charitable costs and support costs. These direct charitable costs were made in line with the stated objects of the charity and were for educational workshops that the charity provided via zoom during the year.

During the year the charity put on 12 different workshops with around 224 participants in total.

The charity has governance costs comprising professional fees and other administration costs.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

There were no fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net expenditure and net movement in funds for the year, amounting to £9,340, attributable to the unrestricted fund

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2024

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### Financial review

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The free reserves, being the net current assets of the charity, stand at £28,116 (2023: £37,456), all of which are unrestricted.

The trustees' annual report was approved on 17 March 2025 and signed on behalf of the board of trustees by:

**J Debson**

Trustee

# Dor L'Dor

## Statement of Financial Activities

Year ended 31 May 2024

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		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	<u>18,909</u>	<u>18,909</u>	<u>28,901</u>
<b>Total income</b>		<u>18,909</u>	<u>18,909</u>	<u>28,901</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	<u>28,249</u>	<u>28,249</u>	<u>24,041</u>
<b>Total expenditure</b>		<u>28,249</u>	<u>28,249</u>	<u>24,041</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(9,340)</u>	<u>(9,340)</u>	<u>4,860</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>37,456</u>	<u>37,456</u>	<u>32,596</u>
<b>Total funds carried forward</b>		<u>28,116</u>	<u>28,116</u>	<u>37,456</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 12 form part of these financial statements.

# Dor L'Dor

## Statement of Financial Position

31 May 2024

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	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		28,656	38,056
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>540</u>	<u>600</u>
<b>Net current assets</b>		<u>28,116</u>	<u>37,456</u>
<b>Total assets less current liabilities</b>		<u>28,116</u>	<u>37,456</u>
<b>Net assets</b>		<u>28,116</u>	<u>37,456</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>28,116</u>	<u>37,456</u>
<b>Total charity funds</b>	<b>12</b>	<u>28,116</u>	<u>37,456</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 March 2025, and are signed on behalf of the board by:

**J Debson**  
Trustee

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The notes on pages 7 to 12 form part of these financial statements.

# Dor L'Dor

## Notes to the Financial Statements

Year ended 31 May 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 9, Knoll Street Industrial Park, Knoll Street, Salford, M7 2BL.

### 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 Charities Act 2011.

### 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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Dor L'Dor

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

Year ended 31 May 2024

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

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Dor L'Dor

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

### Year ended 31 May 2024

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

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

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	18,909	–	18,909
<b>Grants</b>			
Mains Grants	–	–	–
	<u>18,909</u>	<u>–</u>	<u>18,909</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	18,901	–	18,901

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# Dor L'Dor

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

Year ended 31 May 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
Mains Grants	–	10,000	10,000
	<u>18,901</u>	<u>10,000</u>	<u>28,901</u>

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

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Educational workshops	27,050	–	27,050
Support costs	1,199	–	1,199
	<u>28,249</u>	<u>–</u>	<u>28,249</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Educational workshops	10,958	12,448	23,406
Support costs	635	–	635
	<u>11,593</u>	<u>12,448</u>	<u>24,041</u>

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

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Educational workshops	27,050	659	27,709	23,441
Governance costs	–	540	540	600
	<u>27,050</u>	<u>1,199</u>	<u>28,249</u>	<u>24,041</u>

### 7. Analysis of support costs

	Analysis of support costs £	<b>Total 2024 £</b>	Total 2023 £
General office	659	659	35
Governance costs	540	540	600
	<u>1,199</u>	<u>1,199</u>	<u>635</u>

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# Dor L'Dor

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

### Year ended 31 May 2024

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#### 8. Independent examination fees

	<b>2024</b>	2023
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	–	600
	<u>–</u>	<u>600</u>

#### 9. Staff costs

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

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	11,534	8,247
	<u>11,534</u>	<u>8,247</u>

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	<b>No.</b>	No.
Number of admin staff	1	1
	<u>1</u>	<u>1</u>

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

#### 10. Trustee remuneration and expenses

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

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

	<b>2024</b>	2023
	<b>£</b>	£
Accruals and deferred income	540	600
	<u>540</u>	<u>600</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 01 Jun 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
General funds	37,456	18,909	(28,249)	28,116
	<u>37,456</u>	<u>18,909</u>	<u>(28,249)</u>	<u>28,116</u>

	At 01 Jun 2022	Income	Expenditure	At 31 May 2023
	£	£	£	£
General funds	30,148	18,901	(11,593)	37,456
	<u>30,148</u>	<u>18,901</u>	<u>(11,593)</u>	<u>37,456</u>

# Dor L'Dor

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

Year ended 31 May 2024

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### 13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	28,656	28,656
Creditors less than 1 year	(540)	(540)
<b>Net assets</b>	<u>28,116</u>	<u>28,116</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	38,056	38,056
Creditors less than 1 year	(600)	(600)
<b>Net assets</b>	<u>37,456</u>	<u>37,456</u>

### 14. Related parties

Mr J Debson, trustee of Dor L'Dor is also a director of Affiliated Utilities Ltd. During the year donations of £6,032 were received from Affiliated Utilities Ltd.

### 15. Taxation

Dor L'Dor is a registered charity and a CIO and is therefore not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**DOR L'DOR**

England & Wales - Charity number 1186101

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# Accounts

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**Dor L'Dor**  
**Unaudited Financial Statements**  
**31 May 2023**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Dor L'Dor

## Financial Statements

Year ended 31 May 2023

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Statement of financial activities	<b>6</b>
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Notes to the financial statements	<b>8</b>

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# Dor L'Dor

## Trustees' Annual Report

Year ended 31 May 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2023.

### Reference and administrative details

<b>Registered charity name</b>	Dor L'Dor
<b>Charity registration number</b>	1186101
<b>Principal office</b>	Unit 9 Knoll Street Industrial Park Knoll Street Salford M7 2BL
<b>The trustees</b>	J Debson Rabbi J Wreschner Rabbi B J Yodaiken
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2023

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### **Structure, governance and management**

Dor L'dor is a CIO with a constitution dated 27th May 2019. It was registered as a charity on 01 November 2019 with a charity number 1186101.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr J Debson on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from operating ineffective courses or workshops. These risks are managed by the trustees researching speakers and considering appropriate course material to reach as wide an audience as possible.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all courses or workshops run.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

### Year ended 31 May 2023

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#### **Objectives and activities**

The objects of the charity are: To advance the orthodox Jewish religion for the public benefit in parenting and all matters connected with family life and relationships using orthodox Jewish ethics and morals through the provision of workshops, seminars and in any other way in which the trustees see fit.

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

#### **Grant making policy**

The charity would give out grants in line with the above objects.

There were no grants made in the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number of courses or workshops run each year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

#### **Achievements and performance**

The charity received £18,901 in donations and £10,000 in grant income during the year.

During the year, £24,041 was paid out by way of direct charitable costs and support costs. These direct charitable costs were made in line with the stated objects of the charity and were for educational workshops that the charity provided via zoom during the year.

During the year the charity put on 15 different workshops with around 298 participants in total.

The charity has governance costs comprising professional fees and other administration costs.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

There were no fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net income and net movement in funds for the year, amounting to £4,860, attributable to the unrestricted fund

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2023

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### Financial review

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The free reserves, being the net current assets of the charity, stand at £37,456, all of which are unrestricted.

The trustees' annual report was approved on 26 March 2024 and signed on behalf of the board of trustees by:

**J Debson**

Trustee

# Dor L'Dor

## Independent Examiner's Report to the Trustees of Dor L'Dor

Year ended 31 May 2023

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I report to the trustees on my examination of the financial statements of Dor L'Dor ('the charity') for the year ended 31 May 2023.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

26 March 2024

# Dor L'Dor

## Statement of Financial Activities

Year ended 31 May 2023

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			<b>2023</b>		2022
	Note	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	18,901	10,000	28,901	54,379
<b>Total income</b>		<u>18,901</u>	<u>10,000</u>	<u>28,901</u>	<u>54,379</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	11,593	12,448	24,041	23,126
<b>Total expenditure</b>		<u>11,593</u>	<u>12,448</u>	<u>24,041</u>	<u>23,126</u>
<b>Net income and net movement in funds</b>		<u>7,308</u>	<u>(2,448)</u>	<u>4,860</u>	<u>31,253</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		30,148	2,448	32,596	1,343
<b>Total funds carried forward</b>		<u>37,456</u>	<u>–</u>	<u>37,456</u>	<u>32,596</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 8 to 14 form part of these financial statements.

# Dor L'Dor

## Statement of Financial Position

31 May 2023

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	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		38,056	33,058
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>600</u>	<u>462</u>
<b>Net current assets</b>		<u>37,456</u>	<u>32,596</u>
<b>Total assets less current liabilities</b>		<u>37,456</u>	<u>32,596</u>
<b>Net assets</b>		<u>37,456</u>	<u>32,596</u>
<b>Funds of the charity</b>			
Restricted funds		–	2,448
Unrestricted funds		<u>37,456</u>	<u>30,148</u>
<b>Total charity funds</b>	<b>12</b>	<u>37,456</u>	<u>32,596</u>

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

**J Debson**  
Trustee

---

The notes on pages 8 to 14 form part of these financial statements.

# Dor L'Dor

## Notes to the Financial Statements

Year ended 31 May 2023

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 9, Knoll Street Industrial Park, Knoll Street, Salford, M7 2BL.

### 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 Charities Act 2011.

### 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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### 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.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Dor L'Dor

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

### Year ended 31 May 2023

---

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

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

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	18,901	–	18,901
<b>Grants</b>			
Bury Fundays	–	–	–
Mains Grants	–	10,000	10,000
Delapage	–	–	–
	<u>18,901</u>	<u>10,000</u>	<u>28,901</u>

# Dor L'Dor

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

Year ended 31 May 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	28,805	–	28,804
<b>Grants</b>			
Bury Fundays	–	600	600
Mains Grants	–	14,975	14,975
Delapage	–	10,000	10,000
	<u>28,805</u>	<u>25,575</u>	<u>54,379</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Educational workshops	10,958	12,448	23,406
Support costs	635	–	635
	<u>11,593</u>	<u>12,448</u>	<u>24,041</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Educational workshops	–	22,310	22,310
Support costs	–	817	816
	<u>–</u>	<u>23,127</u>	<u>23,126</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Educational workshops	23,406	35	23,441	22,665
Governance costs	–	600	600	461
	<u>23,406</u>	<u>635</u>	<u>24,041</u>	<u>23,126</u>

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# Dor L'Dor

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

### Year ended 31 May 2023

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#### 7. Analysis of support costs

	Analysis of support costs £	<b>Total 2023</b> £	Total 2022 £
General office	35	35	355
Governance costs	600	600	461
	<u>635</u>	<u>635</u>	<u>816</u>

#### 8. Independent examination fees

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>462</u>

#### 9. Staff costs

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

	<b>2023</b> £	2022 £
Wages and salaries	<u>8,247</u>	<u>5,552</u>

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b> No.	2022 No.
Number of admin staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 10. Trustee remuneration and expenses

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

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

	<b>2023</b> £	2022 £
Accruals and deferred income	<u>600</u>	<u>462</u>

# Dor L'Dor

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

### Year ended 31 May 2023

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#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 01 Jun 2022 £	Income £	Expenditure £	At 31 May 2023 £
General funds	<u>30,148</u>	<u>18,901</u>	<u>(11,593)</u>	<u>37,456</u>

	At 01 Jun 2021 £	Income £	Expenditure £	At 31 May 2022 £
General funds	<u>1,343</u>	<u>28,805</u>	<u>–</u>	<u>30,148</u>

##### Restricted funds

	At 01 Jun 2022 £	Income £	Expenditure £	At 31 May 2023 £
Restricted fund - grants receivable	<u>2,448</u>	<u>10,000</u>	<u>(12,448)</u>	<u>–</u>

	At 01 Jun 2021 £	Income £	Expenditure £	At 31 May 2022 £
Restricted fund - grants receivable	<u>–</u>	<u>25,575</u>	<u>(23,127)</u>	<u>2,448</u>

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

	Unrestricted Funds £	Total Funds 2023 £
Current assets	38,056	38,056
Creditors less than 1 year	(600)	(600)
<b>Net assets</b>	<u>37,456</u>	<u>37,456</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	33,058	33,058
Creditors less than 1 year	(462)	(462)
<b>Net assets</b>	<u>32,596</u>	<u>32,596</u>

#### 14. Related parties

Mr J Debson, trustee of Dor L'Dor is also a director of Affiliated Utilities Ltd. During the year donations of £5,833 were received from Affiliated Utilities Ltd.

# Dor L'Dor

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

Year ended 31 May 2023

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### 15. Taxation

Dor L'Dor is a registered charity and a CIO and is therefore not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**DOR L'DOR**

England & Wales - Charity number 1186101

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# Accounts

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**Dor L'Dor**  
**Unaudited Financial Statements**  
**31 May 2022**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Dor L'Dor

## Financial Statements

Year ended 31 May 2022

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# Dor L'Dor

## Trustees' Annual Report

Year ended 31 May 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2022.

### Reference and administrative details

<b>Registered charity name</b>	Dor L'Dor
<b>Charity registration number</b>	1186101
<b>Principal office</b>	Unit 9 Knoll Street Industrial Park Knoll Street Salford M7 2BL

### The trustees

J Debson  
Rabbi J Wreschner  
Rabbi B J Yodaiken

<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2022

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### **Structure, governance and management**

Dor L'dor is a CIO with a constitution dated 27th May 2019. It was registered as a charity on 01 November 2019 with a charity number 1186101.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr J Debson on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from operating ineffective courses or workshops. These risks are managed by the trustees researching speakers and considering appropriate course material to reach as wide an audience as possible.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all courses or workshops run.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2022

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### Objectives and activities

The objects of the charity are: To advance the orthodox Jewish religion for the public benefit in parenting and all matters connected with family life and relationships using orthodox Jewish ethics and morals through the provision of workshops, seminars and in any other way in which the trustees see fit.

### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

### Grant making policy

The charity would give out grants in line with the above objects.

There were no grants made in the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number of courses or workshops run each year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

### Achievements and performance

The charity received £28,805 in donations and £25,575 in grant income during the year.

During the year, £23,127 was paid out by way of direct charitable costs and support costs. These direct charitable costs were made in line with the stated objects of the charity and were for educational workshops that the charity provided via zoom during the year.

During the year the charity put on 15 different workshops with around 524 participants in total.

The charity has governance costs comprising professional fees and other administration costs.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

There were no fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net expenditure and net movement in funds for the year after amounting to £31,253 with £28,805 attributable to the unrestricted fund and £2,448 to the restricted fund.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2022

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### Financial review

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The free reserves, being the net current assets of the charity, stand at £32,596, of which £2,448 are restricted.

The trustees' annual report was approved on 14 March 2023 and signed on behalf of the board of trustees by:

**J Debson**

Trustee

# Dor L'Dor

## Independent Examiner's Report to the Trustees of Dor L'Dor

Year ended 31 May 2022

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I report to the trustees on my examination of the financial statements of Dor L'Dor ('the charity') for the year ended 31 May 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

14 March 2023

# Dor L'Dor

## Statement of Financial Activities

Year ended 31 May 2022

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			<b>2022</b>		2021
	Note	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	28,805	25,575	54,379	11,445
<b>Total income</b>		<u>28,805</u>	<u>25,575</u>	<u>54,379</u>	<u>11,445</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	–	23,127	23,126	21,559
<b>Total expenditure</b>		<u>–</u>	<u>23,127</u>	<u>23,126</u>	<u>21,559</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>28,805</u>	<u>2,448</u>	<u>31,253</u>	<u>(10,114)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,343	–	1,343	11,457
<b>Total funds carried forward</b>		<u>30,148</u>	<u>2,448</u>	<u>32,596</u>	<u>1,343</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 8 to 14 form part of these financial statements.

# Dor L'Dor

## Statement of Financial Position

31 May 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		33,058	2,183
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>462</u>	<u>840</u>
<b>Net current assets</b>		<u>32,596</u>	<u>1,343</u>
<b>Total assets less current liabilities</b>		<u>32,596</u>	<u>1,343</u>
<b>Net assets</b>		<u>32,596</u>	<u>1,343</u>
<b>Funds of the charity</b>			
Restricted funds		2,448	–
Unrestricted funds		<u>30,148</u>	<u>1,343</u>
<b>Total charity funds</b>	<b>12</b>	<u>32,596</u>	<u>1,343</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 March 2023, and are signed on behalf of the board by:

**J Debson**  
Trustee

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The notes on pages 8 to 14 form part of these financial statements.

# Dor L'Dor

## Notes to the Financial Statements

Year ended 31 May 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 9, Knoll Street Industrial Park, Knoll Street, Salford, M7 2BL.

### 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 Charities Act 2011.

### 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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Dor L'Dor

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

### Year ended 31 May 2022

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

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Dor L'Dor

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

### Year ended 31 May 2022

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

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

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	28,805	–	28,804
<b>Grants</b>			
Forever Manchester	–	–	–
Bury Fundays	–	600	600
Mains Grants	–	14,975	14,975
Delapage	–	10,000	10,000
	<u>28,805</u>	<u>25,575</u>	<u>54,379</u>

# Dor L'Dor

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

Year ended 31 May 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	7,870	–	7,870
<b>Grants</b>			
Forever Manchester	–	3,575	3,575
Bury Fundays	–	–	–
Mains Grants	–	–	–
Delapage	–	–	–
	<u>7,870</u>	<u>3,575</u>	<u>11,445</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Educational workshops	–	22,310	22,310
Support costs	–	817	816
	–	<u>23,127</u>	<u>23,126</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Educational workshops	244	10,743	10,987
Support costs	7,740	2,832	10,572
	<u>7,984</u>	<u>13,575</u>	<u>21,559</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Educational workshops	22,310	355	22,665	21,139
Governance costs	–	461	461	420
	<u>22,310</u>	<u>816</u>	<u>23,126</u>	<u>21,559</u>

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# Dor L'Dor

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

Year ended 31 May 2022

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### 7. Analysis of support costs

	Analysis of support costs £	<b>Total 2022</b> £	Total 2021 £
General office	355	355	10,152
Governance costs	461	461	420
	<u>816</u>	<u>816</u>	<u>10,572</u>

### 8. Independent examination fees

	<b>2022</b> £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>462</u>	<u>–</u>

### 9. Staff costs

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b> No.	2021 No.
Number of admin staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 10. Trustee remuneration and expenses

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

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

	<b>2022</b> £	2021 £
Accruals and deferred income	<u>462</u>	<u>840</u>

# Dor L'Dor

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

### Year ended 31 May 2022

---

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 01 Jun 2021 £	Income £	Expenditure £	At 31 May 2022 £
General funds	<u>1,343</u>	<u>28,805</u>	<u>–</u>	<u>30,148</u>

	At 01 Jun 2020 £	Income £	Expenditure £	At 31 May 2021 £
General funds	<u>1,457</u>	<u>7,870</u>	<u>(7,984)</u>	<u>1,343</u>

##### Restricted funds

	At 01 Jun 2021 £	Income £	Expenditure £	At 31 May 2022 £
Restricted fund - grants receivable	<u>–</u>	<u>25,575</u>	<u>(23,127)</u>	<u>2,448</u>

	At 01 Jun 2020 £	Income £	Expenditure £	At 31 May 2021 £
Restricted fund - grants receivable	<u>10,000</u>	<u>3,575</u>	<u>(13,575)</u>	<u>–</u>

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

	Unrestricted Funds £	Total Funds 2022 £
Current assets	33,058	33,058
Creditors less than 1 year	(462)	(462)
<b>Net assets</b>	<u>32,596</u>	<u>32,596</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	2,183	2,183
Creditors less than 1 year	(840)	(840)
<b>Net assets</b>	<u>1,343</u>	<u>1,343</u>

#### 14. Related parties

Mr J Debson, trustee of Dor L'Dor is also a director of Affiliated Utilities Ltd. During the year donations of £20,000 were received from Affiliated Utilities Ltd.

# Dor L'Dor

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

Year ended 31 May 2022

---

### 15. Taxation

Dor L'Dor is a registered charity and a CIO and is therefore not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**DOR L'DOR**

England & Wales - Charity number 1186101

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# Accounts

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**Dor L'Dor**  
**Unaudited Financial Statements**  
**31 May 2021**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Dor L'Dor

## Financial Statements

Year ended 31 May 2021

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Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>

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# Dor L'Dor

## Trustees' Annual Report

Year ended 31 May 2021

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

### Reference and administrative details

**Registered charity name** Dor L'Dor

**Charity registration number** 1186101

**Principal office** Unit 9  
Knoll Street Industrial Park  
Knoll Street  
Salford  
M7 2BL

### The trustees

J Debson  
Rabbi J Wreschner  
Rabbi B J Yodaiken

### Accountants

Haffner Hoff Ltd  
Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2021

---

### **Structure, governance and management**

Dor L'dor is a CIO with a constitution dated 27th May 2019. It was registered as a charity on 01 November 2019 with a charity number 1186101.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day to day affairs are undertaken by Mr J Debson on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from operating ineffective courses or workshops. These risks are managed by the trustees' researching speakers and considering appropriate course material to reach as wide an audience as possible.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all courses or workshops run.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2021

---

### Objectives and activities

The objects of the charity are: To advance the orthodox Jewish religion for the public benefit in parenting and all matters connected with family life and relationships using orthodox Jewish ethics and morals through the provision of workshops, seminars and in any other way in which the trustees see fit.

### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

### Grant making policy

The charity would give out grants in line with the above objects.

There were no grants made in the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number of courses or workshops run each year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

### Achievements and performance

The charity received £11,445 in donations during the year of which £21,559 was paid out by way of direct charitable costs and support costs. These direct charitable costs were made in line with the stated objects of the charity and were for educational workshops that the charity provided via zoom during the year.

During the year the charity put on 12 different workshops with around 720 participants in total.

The charity has governance costs comprising professional fees and other administration costs.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

There were no fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net expenditure and net movement in funds for the year after amounting to £10,114.

# Dor L'Dor

## Trustees' Annual Report *(continued)*

Year ended 31 May 2021

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### Financial review

#### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

#### Coronavirus

The charity has not been materially affected by the coronavirus.

The free reserves, being the net current assets of the charity, stand at £1,343, all of which are unrestricted.

The trustees' annual report was approved on 28 March 2022 and signed on behalf of the board of trustees by:

**J Debson**

Trustee

# Dor L'Dor

## Statement of Financial Activities

Year ended 31 May 2021

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		Year to 31 May 21			Period from 1 Nov 19 to 31 May 20
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	7,870	3,575	11,445	11,877
<b>Total income</b>		<u>7,870</u>	<u>3,575</u>	<u>11,445</u>	<u>11,877</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	7,984	13,575	21,559	420
<b>Total expenditure</b>		<u>7,984</u>	<u>13,575</u>	<u>21,559</u>	<u>420</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(114)</u>	<u>(10,000)</u>	<u>(10,114)</u>	<u>11,457</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,457	10,000	11,457	–
<b>Total funds carried forward</b>		<u>1,343</u>	<u>–</u>	<u>1,343</u>	<u>11,457</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 12 form part of these financial statements.

# Dor L'Dor

## Statement of Financial Position

31 May 2021

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	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		2,183	11,877
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>840</u>	<u>420</u>
<b>Net current assets</b>		<u>1,343</u>	<u>11,457</u>
<b>Total assets less current liabilities</b>		<u>1,343</u>	<u>11,457</u>
<b>Net assets</b>		<u>1,343</u>	<u>11,457</u>
<b>Funds of the charity</b>			
Restricted funds		–	10,000
Unrestricted funds		<u>1,343</u>	<u>1,457</u>
<b>Total charity funds</b>	<b>11</b>	<u>1,343</u>	<u>11,457</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 Mar 22, and are signed on behalf of the board by:

**J Debson**  
Trustee

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The notes on pages 7 to 12 form part of these financial statements.

# Dor L'Dor

## Notes to the Financial Statements

Year ended 31 May 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 9, Knoll Street Industrial Park, Knoll Street, Salford, M7 2BL.

### 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 Charities Act 2011.

### 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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Dor L'Dor

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

### Year ended 31 May 2021

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

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Dor L'Dor

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

### Year ended 31 May 2021

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

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

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	7,870	–	7,870
<b>Grants</b>			
Mains Grant	–	–	–
Forever Manchester	–	3,575	3,575
	<u>7,870</u>	<u>3,575</u>	<u>11,445</u>

# Dor L'Dor

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

Year ended 31 May 2021

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	1,877	–	1,877
<b>Grants</b>			
Mains Grant	–	10,000	10,000
Forever Manchester	–	–	–
	<u>1,877</u>	<u>10,000</u>	<u>11,877</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Educational workshops	244	10,743	10,987
Support costs	7,740	2,832	10,572
	<u>7,984</u>	<u>13,575</u>	<u>21,559</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Educational workshops	–	–	–
Support costs	420	–	420
	<u>420</u>	<u>–</u>	<u>420</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Educational workshops	10,987	10,152	21,139	–
Governance costs	–	420	420	420
	<u>10,987</u>	<u>10,572</u>	<u>21,559</u>	<u>420</u>

### 7. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
General office	10,152	10,152	–
Governance costs	420	420	420
	<u>10,572</u>	<u>10,572</u>	<u>420</u>

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# Dor L'Dor

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

### Year ended 31 May 2021

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#### 8. Staff costs

The average head count of employees during the year was 1 (2020: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of admin staff	1	–

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

#### 9. Trustee remuneration and expenses

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

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

	2021 £	2020 £
Accruals and deferred income	840	420

#### 11. Analysis of charitable funds

##### Unrestricted funds

	At 01 Jun 2020 £	Income £	Expenditure £	At 31 May 2021 £
General funds	1,457	7,870	(7,984)	1,343

	At 01 Nov 2019 £	Income £	Expenditure £	At 31 May 2020 £
General funds	–	1,877	(420)	1,457

##### Restricted funds

	At 01 Jun 2020 £	Income £	Expenditure £	At 31 May 2021 £
Restricted fund - grants receivable	10,000	3,575	(13,575)	–

	At 01 Nov 2019 £	Income £	Expenditure £	At 31 May 2020 £
Restricted fund - grants receivable	–	10,000	–	10,000

# Dor L'Dor

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

Year ended 31 May 2021

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### 12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	2,183	2,183
Creditors less than 1 year	(840)	(840)
<b>Net assets</b>	<u>1,343</u>	<u>1,343</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	11,877	11,877
Creditors less than 1 year	(420)	(420)
<b>Net assets</b>	<u>11,457</u>	<u>11,457</u>

### 13. Related parties

Mr J Debson, trustee of Dor L'Dor is also a director of Afiliated Utilities Ltd. During the year donations of £2,500 were received from Afiliated Utilities Ltd.

### 14. Taxation

Dor L'Dor is a registered charity and a CIO and is therefore not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.