

**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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# **Dor L'Dor**

## **Trustees' Annual Report**

**Year ended 31 May 2021**

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

### **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

### **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**

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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.

#### **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

		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.

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>	840	420
<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.



#### **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.

**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 £	<b>Total Funds 2021 £</b>
<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

### 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>

# Dor L'Dor

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

### Year ended 31 May 2021

#### 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	<u>1</u>	<u>–</u>

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	<u>840</u>	<u>420</u>

#### 11. Analysis of charitable funds

##### Unrestricted funds

	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>

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

##### Restricted funds

	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>

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

# 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.