

Dor L'Dor
Unaudited Financial Statements
31 May 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
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Dor L'Dor

Financial Statements

Year ended 31 May 2023

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Dor L'Dor

Trustees' Annual Report

Year ended 31 May 2023

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

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
Independent examiner	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

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

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

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

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

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

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

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Statement of Financial Position

31 May 2023

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	28,805	–	28,804
Grants			
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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Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

7. Analysis of support costs

	Analysis of support costs £	Total 2023 £	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

	2023 £	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:

	2023 £	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:

	2023 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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

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	<u>(600)</u>	<u>(600)</u>
Net assets	<u>37,456</u>	<u>37,456</u>

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

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.