

Dor L'Dor
Unaudited Financial Statements
31 May 2025

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
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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

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

Reference and administrative details

Registered charity name	Dor L'Dor
Charity registration number	1186101
Principal office	102 Great Clowes Street Salford M7 1RN
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 2025

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

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

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

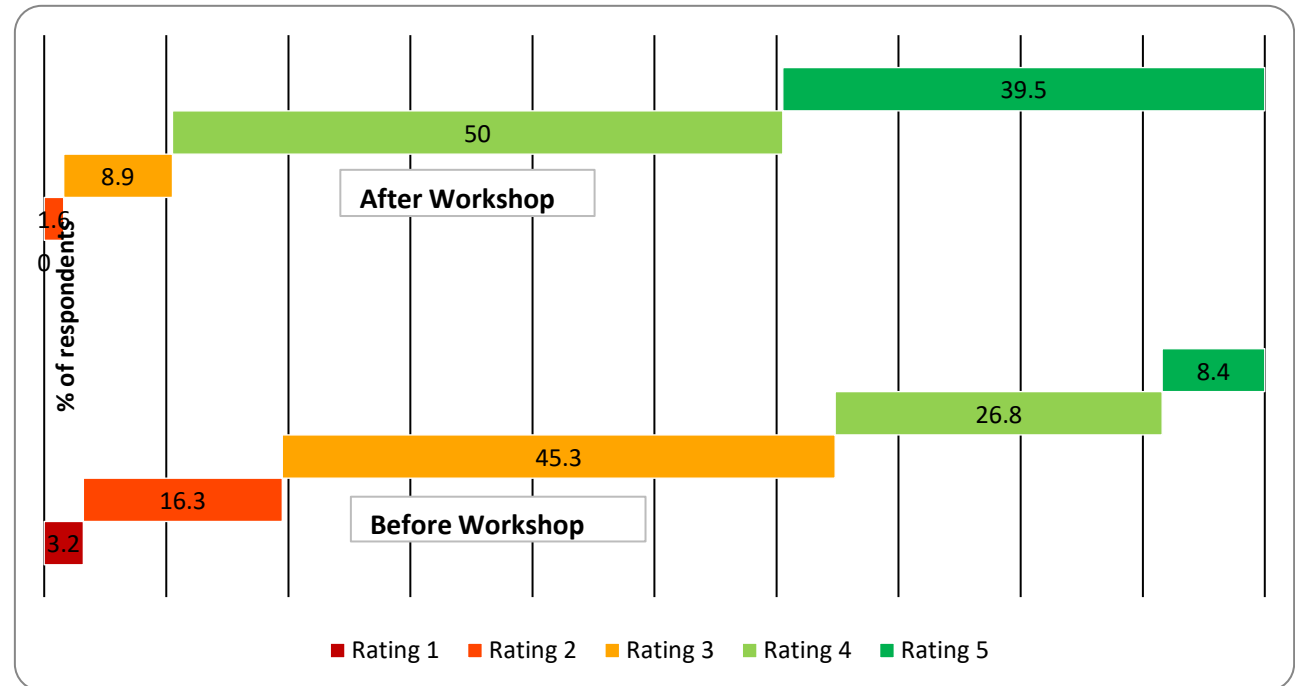
Q5 How would you rate your communication with your child(ren) BEFORE the workshop?

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

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

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

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

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

Dor L'Dor

Statement of Financial Position

31 May 2025

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

The notes on pages 9 to 13 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 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.

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 £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	38,770	38,770	18,909	18,909

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	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>

Dor L'Dor

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	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 £	Total 2025 £	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

	2025 £	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:

	2025 £	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:

	2025 No.	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

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
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)
Net assets	2,918	2,918

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

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.