

YDT

England & Wales · Charity number 1178133

Details

Status Registered

Legal form CIO

Registered 2018-04-26

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

Contact

Address 4 Lichfield Drive
Prestwich
Manchester
M25 0HX

Phone 07855744865

Email ydtmanchester@gmail.com

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 BY PROVIDING OR FACILITATING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES WITHIN A JEWISH FRAMEWORK AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;B) ADVANCING EDUCATION;D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR YOUNG PEOPLE WHO HAVE NEED BY REASON OF THEIR YOUTH, DISABILITY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 BY PROVIDING OR FACILITATING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES WITHIN A JEWISH FRAMEWORK WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Recreation
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Bury
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£74,741	£78,065	-	-
2024-04-30	£27,269	£47,474	-	-
2023-04-30	£185,540	£314,218	-	-
2022-04-30	£354,692	£196,811	-	-
2021-04-30	£207,605	£151,929	-	-

Trustees

Name	Role	Appointed
BRACHA HASSELL	Chair	2018-04-26
SAMUEL HAMMOND		2018-04-26
ZALMAN KLYNE		2018-04-26

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England & Wales - Charity number 1178133

Accounts

CE013929

CHARITY REGISTERED NUMBER: 1178133

YDT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

BROOKS & CO.
CHARTERED ACCOUNTANTS
27 STANLEY ROAD
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

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LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: CE013929

Registered Charity Number: 1178133

Chairman: Bracha Hassell

Trustees: Zalman Klyne
Bracha Hassell
Samuel Hammond

Registered Office: 27 Stanley Road
Salford
M7 4FR

Accountants: Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

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FOR THE YEAR ENDED 30 APRIL 2025

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT

FOR THE YEAR ENDED 30 APRIL 2025

I report on the accounts which are set out on pages 6 to 11

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to the trustees for the purpose of the laws pertaining to a Charitable Incorporated Organisation (CIO) to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

Dated: 5 February 2026

.....
Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

YDT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 26 April 2018

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

This year the expenditure exceeded the income. It is hoped that this will be reversed in the next year.

Financial review

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

This report was approved by the board of directors and trustees on 5 February 2026

.....
Zalman Klyne
Trustee

Bracha Hassell
Trustee

Samuel Hammond
Trustee

COMPANY NUMBER: CE013929

YDT

BALANCE SHEET

AT 30 APRIL 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	4	76,300		76,300	
Bank Accounts		15,720		19,242	
		<u>92,020</u>		<u>95,542</u>	
Creditors					
Amounts falling due within one year	5	51		249	
		<u>51</u>		<u>249</u>	
Net current assets			91,969		95,293
Total assets less current liabilities			<u>91,969</u>		<u>95,293</u>
Net assets			<u>£ 91,969</u>		<u>£ 95,293</u>
Capital funds					
Unrestricted funds			91,969		95,293
Total funds			<u>£ 91,969</u>		<u>£ 95,293</u>

Approved by the trustees on 5 February 2026

.....
B Hassell Chair

The annexed notes form part of these financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Other incoming resources	74,741	74,741	27,269
Total incoming resources	<u>74,741</u>	<u>74,741</u>	<u>27,269</u>
Resources expended			
Charitable activities	55,730	55,730	26,272
Governance costs	22,335	22,335	21,202
Total resources expended	<u>78,065</u>	<u>78,065</u>	<u>47,474</u>
Net movement in funds	(3,324)	(3,324)	(20,205)
Total funds brought forward	<u>£ 95,293</u>	<u>£ 95,293</u>	<u>115,498</u>
Total funds carried forward	<u>£ 91,969</u>	<u>£ 91,969</u>	<u>£ 95,293</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 APRIL 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance Brought Forward	95,293		115,498	
Deficit for the year	(3,324)		(20,205)	
	<hr/>		<hr/>	
		91,969		95,293
		<hr/>		<hr/>
Total funds at 30 April 2025		£ 91,969		£ 95,293
		<hr/> <hr/>		<hr/> <hr/>

YDT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from one activity that of providing youth assistance.

3. **Staff costs**

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	7,100	10,080
Other pension costs	-	101
	<u>£ 7,100</u>	<u>£ 10,181</u>

4. **Debtors and prepayments**

Amounts falling due within one year:

	2025	2024
	£	£
Loans	76,300	76,300
	<u>76,300</u>	<u>76,300</u>

5. **Creditors**

Amounts falling due within one year:-

	2025	2024
	£	£
Accruals and Deferred Income	51	249
	<u>£ 51</u>	<u>£ 249</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

6. **Incoming resources**

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Other incoming resources			
Sundry Income	-	-	11,394
Individual Donations	54,761	54,761	1,875
Grants	19,980	19,980	14,000
	<u>74,741</u>	<u>74,741</u>	<u>27,269</u>

7. **Charitable activities**

	2025 £	2025 £	2024 £
Skills Training	11,205		11,400
Mental Health Sessions	26,492		8,742
Physical Health Sessions	18,033		6,130
	<u> </u>	55,730	<u>26,272</u>
		<u> </u>	<u> </u>

8. **Governance costs**

Telecommunications	-		356
IT and Computing Costs	137		-
Bank Charges	98		93
Student Support and Food Parcels	15,000		9,000
Other Administrative Costs	-		1,159
Weekend Community Club for Young People	-		41
Staffing and Pension	7100		10,181
Bookkeeping Charges	-		372
	<u> </u>	22,335	<u>21,202</u>
		<u> </u>	<u> </u>

YDT

England & Wales - Charity number 1178133

Accounts

CE013929

CHARITY REGISTERED NUMBER: 1178133

YDT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

BROOKS & CO.
CHARTERED ACCOUNTANTS
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YDT

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: CE013929

Registered Charity Number: 1178133

Chairman: Bracha Hassell

Trustees: Zalman Klyne
Bracha Hassell
Samuel Hammond

Registered Office: 27 Stanley Road
Salford
M7 4FR

Accountants: Brooks & Co.
Chartered Accountants
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FOR THE YEAR ENDED 30 APRIL 2024

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT

FOR THE YEAR ENDED 30 APRIL 2024

I report on the accounts which are set out on pages 6 to 12

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to the trustees for the purpose of the laws pertaining to a Charitable Incorporated Organisation (CIO) to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT (Continued)

FOR THE YEAR ENDED 30 APRIL 2024

Dated: 7 February 2025

.....
Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

YDT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2024

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 April 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 26 April 2018

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2024

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

This year the expenditure exceeded the income. It is hoped that this will be reversed in the next year.

Financial review

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2024

This report was approved by the board of directors and trustees on 7 February 2025

.....
Zalman Klyne
Trustee

Bracha Hassell
Trustee

Samuel Hammond
Trustee

COMPANY NUMBER: CE013929

YDT

BALANCE SHEET

AT 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	4	76,300		76,300	
Bank Accounts		19,242		48,369	
		<u>95,542</u>		<u>124,669</u>	
Creditors					
Amounts falling due within one year	5	249		9,171	
		<u> </u>		<u> </u>	
Net current assets			95,293		115,498
			<u> </u>		<u> </u>
Total assets less current liabilities			95,293		115,498
			<u> </u>		<u> </u>
Net assets			£ 95,293		£ 115,498
			<u> </u>		<u> </u>
Capital funds					
Unrestricted funds			95,293		115,498
			<u> </u>		<u> </u>
Total funds			£ 95,293		£ 115,498
			<u> </u>		<u> </u>

Approved by the trustees on 7 February 2025

.....
B Hassell Chair

The annexed notes form part of these financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Other incoming resources	27,269	27,269	185,540
Total incoming resources	<u>27,269</u>	<u>27,269</u>	<u>185,540</u>
Resources expended			
Costs of generating funds	-	-	18,387
Charitable activities	26,272	26,272	33,180
Governance costs	21,202	21,202	262,651
Total resources expended	<u>47,474</u>	<u>47,474</u>	<u>314,218</u>
Net movement in funds		(20,205)	(128,678)
Total funds brought forward		<u>£ 115,498</u>	<u>£ 244,176</u>
Total funds carried forward		<u>£ 95,293</u>	<u>£ 115,498</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 APRIL 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance Brought Forward	115,498		244,176	
Deficit for the year	(20,205)		(128,678)	
	<hr/>		<hr/>	
		95,293		115,498
		<hr/>		<hr/>
Total funds at 30 April 2024		£ 95,293		£ 115,498
		<hr/> <hr/>		<hr/> <hr/>

YDT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2024

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from one activity that of providing youth assistance.

3. **Staff costs**

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	10,080	76,682
Other pension costs	101	342
	<u>£ 10,181</u>	<u>£ 77,024</u>

4. **Debtors and prepayments**

Amounts falling due within one year:

	2024	2023
	£	£
Loans	76,300	76,300
	<u>76,300</u>	<u>76,300</u>

5. **Creditors**

Amounts falling due within one year:-

	2024	2023
	£	£
Accruals and Deferred Income	249	9,171
	<u>£ 249</u>	<u>£ 9,171</u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2024

6. **Incoming resources**

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Other incoming resources			
Sundry Income	11,394	11,394	63,285
Charity Donations	-	-	9,970
Individual Donations	1,875	1,875	102,286
Grants	14,000	14,000	10,000
	<hr/>	<hr/>	<hr/>
	27,269	27,269	185,541
	<hr/>	<hr/>	<hr/>

7. **Costs of generating funds**

	2024 £	2024 £	2023 £
Rent rates and service costs	-		12,500
Property repairs & maintenance	-		5,887
	<hr/>		<hr/>
		-	18,387
		<hr/>	<hr/>

8. **Charitable activities**

	2024 £	2024 £	2023 £
Restricted Funds			
Arts and Crafts	-		1,822
Transport and Travel Costs	-		53
Hire of Facilities	-		2,223
Support Group	-		1,367
Refreshments	-		835
Counselling	-		3,700
	<hr/>		<hr/>
		-	10,000
		<hr/>	<hr/>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

	2023	2023	2022
	£	£	£
Unrestricted Funds			
Arts and Crafts	-		825
Skills Training	11,400		2,268
Mental Health Sessions	8,742		5,250
Physical Health Sessions	6,130		7,225
Activities	-		7,612
	<u> </u>		<u> </u>
		26,272	23,180
		<u> </u>	<u> </u>
9. Governance costs			
Unrestricted Funds			
Telecommunications	356		1,048
Advertising and Marketing	-		9,399
Consultancy and Counselling Costs	-		11,076
Bank Charges	93		167
Sundry Expenses	-		150
Student Support and Food Parcels	9,000		44,450
Other Administrative Costs	1,159		11,175
Support for Single Parent Families	-		29,815
Weekend Community Club for Young People	41		17,517
Staffing and Pension	10,181		73,323
Charitable Donations	-		58,000
Transport and Travel Costs	-		3,700
Bookkeeping Charges	372		2,831
	<u> </u>		<u> </u>
		21,202	262,651
		<u> </u>	<u> </u>

YDT

England & Wales - Charity number 1178133

Accounts

CE013929

CHARITY REGISTERED NUMBER:1178133

YDT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

YDT

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: CE013929

Registered Charity Number: 1178133

Chairman: Bracha Hassell

Trustees: Zalman Klyne
Bracha Hassell
Samuel Hammond

Registered Office: 27 Stanley Road
Salford
M7 4FR

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

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FOR THE YEAR ENDED 30 APRIL 2023

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT

FOR THE YEAR ENDED 30 APRIL 2023

I report on the accounts which are set out on pages 6 to 12.

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to the trustees for the purpose of the laws pertaining to a Charitable Incorporated Organisation (CIO) to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

Dated: 18 February 2024

.....
Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

YDT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2023

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 26 April 2018

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

This year the expenditure exceeded the income. It is hoped that this will be reversed in the next year.

Financial review

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

This report was approved by the board of directors and trustees on 18 February 2024.

.....
Zalman Klyne
Trustee

Bracha Hassell
Trustee

Samuel Hammond
Trustee

COMPANY NUMBER: CE013929

YDT

BALANCE SHEET

AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	4	76,300		35,000	
Bank Accounts		48,369		217,573	
		<u>124,669</u>		<u>252,573</u>	
Creditors					
Amounts falling due within one year	5	9,171		8,397	
		<u>115,498</u>		<u>244,176</u>	
Net current assets			115,498		244,176
Total assets less current liabilities			<u>115,498</u>		<u>244,176</u>
Net assets			<u>£ 115,498</u>		<u>£ 244,176</u>
Capital funds					
Unrestricted funds			115,498		244,176
Total funds			<u>£ 115,498</u>		<u>£ 244,176</u>

Approved by the trustees on 18 February 2024

.....
B Hassell Chair

The annexed notes form part of these financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023

	Restricted Funds £	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Other incoming resources	10,000	175,540	185,540	405,885
Total incoming resources	<u>61,193</u>	<u>175,540</u>	<u>185,540</u>	<u>405,885</u>
Resources expended				
Costs of generating funds	-	18,387	18,387	21,164
Charitable activities	10,000	23,180	33,180	33,721
Governance costs	-	262,651	262,651	193,119
Total resources expended	<u>10,000</u>	<u>304,218</u>	<u>314,218</u>	<u>248,004</u>
Net movement in funds			(128,678)	157,881
Total funds brought forward			£ 244,176	£ 86,295
Total funds carried forward			<u>£115,498</u>	<u>£ 244,176</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 APRIL 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance Brought Forward	244,176		86,295	
(Deficit)/Surplus for the year	(128,678)		157,881	
	<hr/>		<hr/>	
		115,498		244,176
		<hr/>		<hr/>
Total funds at 30 April 2023		£ 115,498		£ 244,176
		<hr/> <hr/>		<hr/> <hr/>

YDT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund as set out in the notes to the financial statements.

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from one activity that of providing youth assistance.

3. **Staff costs**

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	76,682	27,214
Other pension costs	342	-
	<u>£ 77,024</u>	<u>£ 27,214</u>

4. **Debtors and prepayments**

Amounts falling due within one year:

	2023	2022
	£	£
Loans	76,300	35,000
	<u>76,300</u>	<u>35,000</u>

5. **Creditors**

Amounts falling due within one year:-

	2023	2022
	£	£
Accruals and Deferred Income	9,171	8,397
	<u>£ 9,171</u>	<u>£ 8,397</u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

6. **Incoming resources**

	Restricted Funds 2023 £	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Other incoming resources				
Sundry Income	-	63,284	63,285	16,448
Charidy Matching Campaign	-	-	-	161,281
Charity Donations	-	9,970	9,970	72,339
Individual Donations	-	102,286	102,286	92,024
Awards for All Grant Rehabilitation	10,000	-	10,000	10,000
	-	-	-	2,600
	<u>10,000</u>	<u>175,540</u>	<u>185,540</u>	<u>354,692</u>

7. **Costs of generating funds**

	2023 £	2023 £	2022 £
Rent costs	12,500		-
Property repairs & maintenance	5,887		21,164
		<u>18,387</u>	<u>21,164</u>

8. **Charitable activities**

	2023 £	2023 £	2022 £
Restricted Funds			
Arts and Crafts	1,822		1,412
Transport and Travel Costs	53		37
Hire of Facilities	2,223		4,990
Support Group	1,367		2,811
Refreshments	835		750
Counselling	3,700		-
		<u>10,000</u>	<u>10,000</u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2023

	2023	2023	2022
	£	£	£
Unrestricted Funds			
Arts and Crafts	825		730
Skills Training	2,268		3,961
Mental Health Sessions	5,250		4,950
Physical Health Sessions	7,225		6,850
Activities	7,612		7,230
	<u> </u>		<u> </u>
		23,180	23,721
		<u> </u>	<u> </u>
9. Governance costs			
Restricted Funds			
Security	-	-	51,193
	<u> </u>	<u> </u>	<u> </u>
Unrestricted Funds			
Telecommunications	1,048		2,239
Advertising and Marketing	9,399		4,747
Consultancy and Counselling Costs	11,076		9,080
Bank Charges	167		683
Sundry Expenses	150		-
Student Support and Food Parcels	44,450		47,615
Other Administrative Costs	11,175		14,443
Support for Single Parent Families	29,815		20,764
Weekend Community Club for Young People	17,517		9,433
Staffing and Pension	73,323		27,214
Charitable Donations	58,000		5,708
Transport and Travel Costs	3,700		-
Bookkeeping Charges	2,831		-
	<u> </u>		<u> </u>
		262,651	141,926
		<u> </u>	<u> </u>

YDT

England & Wales - Charity number 1178133

Accounts

CE013929

CHARITY REGISTERED NUMBER: 1178133

YDT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
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-

YDT

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: CE013929

Registered Charity Number: 1178133

Chairman: Bracha Hassell

Trustees: Zalman Klyne
Bracha Hassell
Samuel Hammond

Registered Office: 27 Stanley Road
Salford
M7 4FR

Accountants: Brooks & Co.
Chartered Accountants
Salford
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YDT

FOR THE YEAR ENDED 30 APRIL 2022

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT

FOR THE YEAR ENDED 30 APRIL 2022

I report on the accounts which are set out on pages 6 to 12

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to the trustees who are also directors of the company for the purpose of the laws pertaining to a Charitable Incorporated Organisation (CIO) to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT (Continued)

FOR THE YEAR ENDED 30 APRIL 2022

Dated: 22 February 2022

.....

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

YDT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2022

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 April 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 26 April 2018.

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2022

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the company is that of providing education.

Our Users

The young people we work with are from the Orthodox and Ultra-Orthodox Jewish communities in Manchester. These communities are hard to reach as, due to religious and cultural sensitivities, they do not access mainstream provisions. The barriers they face often relate to language, many speak only Yiddish (or other Eastern European languages) and most are mistrustful of any statutory service providers. Many live in large family units in overcrowded accommodation and are often living in poverty. The cost-of-living crisis is creating much stress and anxiety within these families, impacting the mental health of both the parents and the children.

The pandemic changed the behaviours of young people as many accessed the internet for the first time, and were confronted with trolling, bullying and online abuse and grooming. Many were confined in overcrowded homes (the average Orthodox Jewish family is 6-8 children) and, as a consequence, many became extremely isolated, anxious, and depressed. Tragically, five young people from within the community committed suicide.

1 in 4 suffer from a mental health condition

However, during the pandemic we saw an increase in demand for our services. We provided more counselling than expected – both group and individual support. Our concern for the wellbeing of the families connected to Youth Development Training, and our ability to listen to them, was recognised and our reach gradually increased throughout the year. Grants received enabled us to respond to the demand.

Due to the nature of the crisis that impacted people in different ways, we established an anonymous and confidential HelpLine and HelpChat service where people could 'offload' their concerns. Families were struggling with everything from loss of income, home-schooling, lack of community contact, health, bereavement, and their inability to attend to religious and cultural obligations. The impact of all this was very much evidenced in the rise in stress, anxiety, depression, and other mental health conditions.

Our motto is "No one should ever struggle alone"

OUR HELPLINE

Our Helpline is a crisis centre phonenumber where those in need can call to receive help for the emotional stress which is burdening them. Most callers to the helpline choose to stay anonymous. Anonymity makes it easier for them to reveal their innermost secrets and pain. Anonymity also

makes them less fearful of the repercussions of disclosure. Anonymity allows them to reach out for help when under other circumstances they would not do so.

The job of the helpline volunteer is to help the caller help themselves and to find for themselves an emotional equilibrium. The helpline volunteer listens empathetically and refrains from being judgmental. The helpline volunteer aims to reduce the emotional stress and help the caller find a sense of control. The helpline volunteer aims to empower the caller and help the caller find solutions to their problems.

Often there are no real, practical solutions to the problem presented by the caller. The volunteer cannot always solve the problems. But the volunteer can still provide an invaluable service. The volunteer can listen which helps the caller understand that they are not alone. This, in and of itself, can sometimes make all the difference in the world.

HELPCCHAT

The HelpChat allows the user to communicate via a choice of different messaging platforms. This was primarily aimed at the younger generation whose preferred choice of communication is through instant messaging, although we quickly learned that this service has been used by all aspects of the community.

All volunteers underwent a further training session for The HelpChat.

Over the last year we have:
95 Volunteers worldwide,
On average of 1,100 monthly calls and chats,
8 Annual CPD sessions.

Covid – Food package support

Over Covid we provided food parcels weekly to families who will otherwise be hungry. We delivered 15 packages a week. The project supported the community by making sure families get at least one good meal a day.

Project Benefits

The project fulfils the priority of helping more people to reach their potential by supporting them at the earliest possible stage. We ensured that every person in the community has somewhere to turn for help and emotional support at their point of need.

Close communities bring with them great advantages yet often face more complex and subtle challenges were living up to expectations of that community can bring its own anxieties and stresses. Our volunteers are fully conversant with the nuances of the community and be a welcome, listening ear, non-judgemental and, as appropriate, be willing to signpost callers to other professional services.

Our aims for next year:

We want to run mental health community training, with the aim is for everyone to have an awareness and understanding of Mental Health challenges.

1] Broad training for educational staff, Rabbis and professionals. Lectures presented by Rabbi Shimon Russell will provide extensive information and advice on how to understand the present-day educational challenges in schools, yeshivas, and other learning frameworks.

Exposure to potentially traumatic events is an all-too-common experience for many children, including those who are preschool-aged. Rabbi Russell will therefore present tools to create a trauma-informed culture to all training participants.

We will also run a full-day convention on mental health presented by lecturers that are specialists in this field, including the following issues:

- Early recognition of signs and symptoms of trauma.
- Encouraging children towards overcoming adversity on the path to greater success in their lives.

2] Informing and integrating the local CCG of Jewish culture and customs.

3] Liaise to create durable interaction and networking with the CCG and Shared Lives, to apply for funding to sponsor these activities and take care of bureaucratic issues. This will enable our organization to work with the local councils and receive fund for therapy and safe housing for those most vulnerable in our communities such as victims of domestic and sexual abuse who may be unsafe in their current surroundings.

Funding

During the period we secured or maintained our main funding from the following institutions:
National Lottery – Awards for All.

We are very grateful to everyone who donated to our Charidy Campaign in November 2021, and our campaign matchers who prefer to remain anonymous, for the confidence they have shown in our charity by their financial support.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2022

This report was approved by the board of directors and trustees on 22 February 2022

.....
Zalman Klyne
Trustee

Bracha Hassell
Trustee

Samuel Hammond
Trustee

COMPANY NUMBER: CE013929

YDT

BALANCE SHEET

AT 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	4	35,000		-	
Bank Accounts		217,573		86,295	
		<u>252,573</u>		<u>86,295</u>	
Creditors					
Amounts falling due within one year	5	8,397		1	
		<u>8,397</u>		<u>1</u>	
Net current assets			244,176		86,294
Total assets less current liabilities			<u>244,176</u>		<u>86,294</u>
Net assets			<u>£ 244,176</u>		<u>£ 86,294</u>
Capital funds					
Unrestricted funds			244,176		86,294
Total funds			<u>£ 244,176</u>		<u>£ 86,294</u>

Approved by the trustees on 22 February 2022

.....
B Hassell Chair

The annexed notes form part of these financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

	Restricted Funds £	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources				
Other incoming resources	61,193	344,692	405,885	207,605
Total incoming resources	<u>61,193</u>	<u>344,692</u>	<u>405,885</u>	<u>207,605</u>
Resources expended				
Costs of generating funds	-	21,164	21,164	16,215
Charitable activities	10,000	23,721	33,721	31,782
Governance costs	51,193	141,926	193,119	103,932
Total resources expended	<u>61,193</u>	<u>186,811</u>	<u>248,004</u>	<u>151,929</u>
Net movement in funds			157,881	55,676
Total funds brought forward			£ 86,295	30,619
Total funds carried forward			<u>£ 244,176</u>	<u>£ 86,295</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 APRIL 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance Brought Forward	86,295		30,619	
Surplus for the year	157,881		55,676	
	<hr/>		<hr/>	
		244,176		86,295
		<hr/>		<hr/>
Total funds at 30 April 2022		£ 244,176		£ 86,295
		<hr/> <hr/>		<hr/> <hr/>

YDT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund as set out in the notes to the financial statements.

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2022

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from one activity that of providing youth assistance.

3. **Staff costs**

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	27,214	12,000
	<u>27,214</u>	<u>12,000</u>
	<u>£ 27,214</u>	<u>£ 12,000</u>

4. **Debtors and prepayments**

Amounts falling due within one year:

	2022	2021
	£	£
Loans	35,000	-
	<u>35,000</u>	<u>-</u>

5. **Creditors**

Amounts falling due within one year:-

	2022	2021
	£	£
Accruals and Deferred Income	8,397	1
	<u>8,397</u>	<u>1</u>
	<u>£ 8,397</u>	<u>£ 1</u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2022

6. Incoming resources

	Restricted Funds 2022 £	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Other incoming resources				
Sundry Income	-	16,448	16,448	3,226
Charidy Matching Campaigns	-	161,281	161,281	-
Charity Donations	-	72,339	72,339	138,190
Individual Donations	-	92,024	92,024	-
CST Security Grant	51,193	-	51,193	53,164
Awards for All Grant	10,000	-	10,000	9,300
Forever Manchester Grant	-	-	-	3,725
Rehabilitation	-	2,600	2,600	-
	<u>61,193</u>	<u>354,692</u>	<u>405,885</u>	<u>207,605</u>

7. Costs of generating funds

	2022 £	2022 £	2021 £
Property repairs & maintenance	21,164		13,385
Other repairs and maintenance	-		2,830
	<u></u>	<u>21,164</u>	<u>16,215</u>

8. Charitable activities

	2022 £	2022 £	2021 £
Restricted Funds			
Arts and Crafts	1,412		-
Transport and Travel Costs	37		-
Hire of Facilities	4,990	-	
Support Group	2,811		2550
Project Administrator and Co-ordinator	-		2325
Refreshments	750		500
Counselling	-		4275
Zoom Courses and Delivery	-		3375
	<u></u>	<u>10,000</u>	<u>13,025</u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2022

Unrestricted Funds				
	Arts and Crafts	730	657	
	Skills Training	3,961	210	
	Mental Health Sessions	4,950	4,730	
	Physical Health Sessions	6,850	6,650	
	Activities	7,230	6,510	
		<u> </u>	<u> </u>	
		23,721	18,757	
		<u> </u>	<u> </u>	
9.	Governance costs			
		2022	2022	2021
		£	£	£
	Restricted Funds			
	Security	51,193	51,193	53,164
		<u> </u>	<u> </u>	<u> </u>
	Unrestricted Funds			
	Telecommunications	2,239	-	-
	Printing, Stationery & Postage	-	-	420
	Advertising and Marketing	4,747	-	400
	Consultancy and Counselling Costs	9,080	-	7,470
	Bank Charges	683	-	967
	Sundry Expenses	-	-	311
	Student Support and Food Parcels	47,615	-	29,200
	Other Administrative Costs	14,443	-	-
	Support for Single Parent Families	20,764	-	-
	Weekend Community Club for Young People	9,433	-	-
	Staffing	27,214	-	12,000
	Charitable Donations	5,708	-	-
		<u> </u>	<u> </u>	<u> </u>
			141,926	50,768
			<u> </u>	<u> </u>

YDT

England & Wales - Charity number 1178133

Accounts

CE013929

CHARITY REGISTERED NUMBER: 1178133

YDT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

YDT

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: CE013929

Registered Charity Number: 1178133

Chairman: Bracha Hassell

Trustees: Zalman Klyne
Bracha Hassell
Samuel Hammond

Registered Office: 27 Stanley Road
Salford
M7 4FR

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

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FOR THE YEAR ENDED 30 APRIL 2021

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Statement of financial activities	7
Schedule of funds	8
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YDT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2021

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 26 April 2018

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

YDT

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 APRIL 2021

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the company is that of providing education.

Our Users

Youth Development Training caters for Orthodox Jewish Male teenagers age ranging from 14 to 20. A majority of our teenagers live in Broughton where Neighbourhood statistics show health deprivation is in the bottom 1% and child poverty in the bottom 2% of the country. Salford, in LSOAs is in the 10% most deprived in the country, particularly in terms of Health and Disability.

Many users go to Orthodox Jewish Schools where there is very limited physical activity, since they have Jewish religion in the morning they only start secular studies after lunch. Orthodox Jewish secondary schools finish at 6pm and the pupils have substantial amount of homework giving them little free time for physical activities.

Covid

Evidence shows that BAME communities have a higher than average number of deaths from COVID-19, and the fallout from the COVID-19 health crisis is only slowly beginning to unfold. The fear of the virus, the isolation, and navigating loss from a distance all impacts on emotional and mental wellbeing.

For young people from the Orthodox Jewish community who are used to adhering to religious and cultural codes it has been especially difficult as they are unable to meet their obligations and grieve in a meaningful way.

The Youth Development Training team has seen a negative impact on the mental and emotional wellbeing of many teenagers and aims to provide positive connections via Zoom, including bereavement counselling and other additional activities.

Teenagers connected to the Youth Development Training were consulted prior to lockdown about how they would stay connected and what support they would need during this period of isolation. While keeping in touch with the teenagers, it became evident that many were feeling depressed and struggling to deal with the physical and emotional isolation, especially for those who had lost family or close community members to COVID-19. Many other teenagers also reached out or were referred to us and it was decided to extend the programme to reassure the teenagers and keep them focussed and connected.

We were in regular touch with local community leaders, social workers, teachers and counsellors and it was decided that online courses for dealing with the emotional toll of being isolated, and/or dealing with bereavement was necessary. It was agreed that individual and group counselling would be made available, as would the Mental Health First Aid course. In addition, having twice weekly

Zoom 'classrooms' to do practical activities would give the teenagers a boost and provide focus.

The people involved in consultation promoted the project to their friends and neighbours, as well as using email, social media and notifying other youth organisations.

Projects:

Over Covid we ran:

- Over 300 hours of Individual and group counselling for those who are grieving the loss of family and close community members and are unable to fulfil their religious and cultural obligations due to the restrictions thus creating a greater sense of loss and anxiety.
- 60 Zoom sessions which provided positive activities such as baking classes and home exercises, to build confidence and provide a structure for each week.
We ran a Mental Health First aid course to focus on emotional wellbeing.
- After restrictions were slowly lifted, we organised 3 respite 'away' for those young people who have suffered bereavement during this time.

Difference

The difference this project will make is to acknowledge the grief of young people and enable them to give expression to their sense of loss in culturally appropriate ways. This process will reduce the feelings of guilt or anxiety at not being able to follow the traditions of bereavement and will attempt to increase their resilience during this stressful time. The activities will help to focus their attention and remain busy.

Feedback from users:

- "Your counselling saved me from sinking into deep depression."
- "During Covid you kept me connected with innovated ideas to prevent me from feeling isolated."

Funding

During the period we secured or maintained our main funding from the following institutions:

National Lottery – Awards For All
Forever Manchester

We are very grateful to these funders, and a few others who prefer to remain anonymous, for the confidence they have shown in our charity by their financial support. We are also grateful for the continued support of our private individual donors. These are too many to be listed here but their contribution is particularly welcome especially during these years of economic uncertainty, despite which they have maintained (in some cases even increased) their support.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In

preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 9 February 2022

.....
Zalman Klyne
Trustee

Bracha Hassell
Trustee

Samuel Hammond
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT

FOR THE YEAR ENDED 30 APRIL 2021

I report on the accounts which are set out on pages 6 to 11

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to the trustees who are also directors of the company for the purpose of the laws pertaining to a Charitable Incorporated Organisation (CIO) to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YDT (Continued)

FOR THE YEAR ENDED 30 APRIL 2021

.....

Dated: 9 February 2022

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: CE013929

YDT

BALANCE SHEET

AT 30 APRIL 2021

	Note	2021	2020
		£	£
Current assets			
Bank Accounts		86,295	30,618
		<u>86,295</u>	<u>30,618</u>
Creditors			
Amounts falling due within one year	4	1	(1)
		<u>1</u>	<u>(1)</u>
Net current assets		86,294	30,619
		<u>86,294</u>	<u>30,619</u>
Total assets less current liabilities		86,294	30,619
		<u>86,294</u>	<u>30,619</u>
Net assets		£ 86,294	£ 30,619
		<u>£ 86,294</u>	<u>£ 30,619</u>
Capital funds			
Unrestricted funds		86,294	30,619
		<u>86,294</u>	<u>30,619</u>
Total funds		£ 86,294	£ 30,619
		<u>£ 86,294</u>	<u>£ 30,619</u>

Approved by the trustees on

.....
B Hassell Chair

The annexed notes form part of these financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

	Restricted Funds £	Unrest'd Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
Other incoming resources	66,189	141,416	207,605	199,438
Total incoming resources	<u>66,189</u>	<u>141,416</u>	<u>207,605</u>	<u>199,438</u>
Resources expended				
Costs of generating funds	-	16,215	16,215	350
Charitable activities	13,025	18,757	31,782	30,500
Governance costs	53,164	50,768	103,932	148,993
Total resources expended	<u>66,189</u>	<u>85,740</u>	<u>151,929</u>	<u>179,843</u>
Net movement in funds			55,676	19,595
Total funds brought forward			£ 30,618	11,024
Total funds carried forward			<u>£ 86,294</u>	<u>£ 30,619</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

YDT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 APRIL 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance Brought Forward	30,618		11,024	
Surplus for the year	55,676		19,595	
	<hr/>		<hr/>	
		86,294		30,619
		<hr/>		<hr/>
Total funds at 30 April 2021		£ 86,294		£ 30,619
		<hr/> <hr/>		<hr/> <hr/>

YDT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund as set out in the notes to the financial statements.

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2021

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from one activity that of providing youth assistance.

3. **Staff costs**

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	12,000	22,350
	<u>12,000</u>	<u>22,350</u>
	£ 12,000	£ 22,350
	<u>12,000</u>	<u>22,350</u>

4. **Creditors**

Amounts falling due within one year:-

	2021	2020
	£	£
Sundry Creditors – rounding adjustment	1	(1)
	<u>1</u>	<u>(1)</u>
	£ 1	£ (1)
	<u>1</u>	<u>(1)</u>

5. **Incoming resources**

	Restricted	Unrest'd	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Other incoming resources				
Sundry Income	-	3,226	3,226	14,750
Charity Donations	-	138,190	138,190	43,075
Awards for All Grant	9,300	-	9,300	28,700
Forever Manchester Grant	3,725	-	3,725	10,000
CST Security Grant	53,164	-	53,164	102,913
	<u>66,189</u>	<u>141,416</u>	<u>207,605</u>	<u>199,438</u>
	66,189	141,416	207,605	199,438
	<u>66,189</u>	<u>141,416</u>	<u>207,605</u>	<u>199,438</u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2021

6. **Costs of generating funds**

	2021	2021	2020
	£	£	£
Property repairs & maintenance	13,385		-
Other repairs and maintenance	2,830		-
Freight and haulage costs	-		350
	<u> </u>		<u> </u>
		16,215	350
		<u> </u>	<u> </u>

7. **Charitable activities**

	2021	2021	2020
	£	£	£
Restricted Funds			
Full Kits and Practice Equipment	-		750
Transport and Travel Costs	-		1,000
Coach Hire	-		4,650
Hire of Facilities	-		3,600
Support Group	2550		-
Project Administrator and Co-ordinator	2325		-
Refreshments	500		-
Counselling	4275		-
Zoom Courses and Delivery	3375		-
	<u> </u>		<u> </u>
		13,025	10,000
		<u> </u>	<u> </u>
Unrestricted Funds			
Arts and Crafts	657		-
Sports Coaching	-		560
Skills Training (net of fees received)	210		7945
Mental Health Sessions	4,730		8750
Physical Health Sessions	6,650		1875
Activities	6,510		1370
	<u> </u>		<u> </u>
		18,757	20,500
		<u> </u>	<u> </u>

YDT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2021

8.	Governance costs	2021	2020
		£	£
	Restricted Funds		
	Security	53,164	102,913
		<u> </u>	<u> </u>
	Unrestricted Funds		
	Advertising	400	-
	Printing, stationery & postage	420	-
	Bank charges	967	619
	Food Parcels	29,200	9,886
	Staffing	12,000	22,350
	Consultancy Costs	7,470	13,150
	Sundry Expenses	311	-
	Charitable donations	-	75
		<u> </u>	<u> </u>
		<u>50,768</u>	<u>46,080</u>