

CE013929

CHARITY REGISTERED NUMBER: 1178133

YDT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

BROOKS & CO.
CHARTERED ACCOUNTANTS
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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
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FOR THE YEAR ENDED 30 APRIL 2021

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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.

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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

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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

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Dated: 9 February 2022

Brooks & Co.

Chartered Accountants

Salford

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Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: CE013929

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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		<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.

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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			<u>£ 30,618</u>	<u>11,024</u>
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.

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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/>

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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.

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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>

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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
	<hr/>		<hr/>
		16,215	350
		<hr/> <hr/>	<hr/> <hr/>

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		-
	<hr/>		<hr/>
		13,025	10,000
		<hr/> <hr/>	<hr/> <hr/>
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
	<hr/>		<hr/>
		18,757	20,500
		<hr/> <hr/>	<hr/> <hr/>

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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>	50,768	46,080
		<u> </u>	<u> </u>