

CE013929

**CHARITY REGISTERED NUMBER: 1178133**

**YDT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

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  
Salford  
M7 4FR  
Telephone: 0161 795 7577  
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**FOR THE YEAR ENDED 30 APRIL 2022**

**CONTENTS**

	<b>Page</b>
Charity - Examiners report	1
Trustees' report	3
Balance sheet	6
Statement of financial activities	7
Schedule of funds	8
Notes	9

## **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**

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Dated: 22 February 2022

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

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### **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.

**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 who's 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

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Zalman Klyne  
Trustee

Bracha Hassell  
Trustee

Samuel Hammond  
Trustee

**COMPANY NUMBER: CE013929**

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**BALANCE SHEET**

**AT 30 APRIL 2022**

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

Approved by the trustees on 22 February 2022

.....  
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 2022**

	<b>Restricted Funds £</b>	<b>Unrest'd Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Incoming resources</b>				
Other incoming resources	61,193	344,692	405,885	207,605
<b>Total incoming resources</b>	<u>61,193</u>	<u>344,692</u>	<u>405,885</u>	<u>207,605</u>
<b>Resources expended</b>				
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
<b>Total resources expended</b>	<u>61,193</u>	<u>186,811</u>	<u>248,004</u>	<u>151,929</u>
<b>Net movement in funds</b>			157,881	55,676
<b>Total funds brought forward</b>			<u>£ 86,295</u>	<u>30,619</u>
<b>Total funds carried forward</b>			<u>£ 244,176</u>	<u>£ 86,295</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 2022

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

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### **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.

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**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:

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

4.    **Debtors and prepayments**

Amounts falling due within one year:

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

5.    **Creditors**

Amounts falling due within one year:-

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

**YDT**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 30 APRIL 2022**

**6. Incoming resources**

	<b>Restricted Funds 2022 £</b>	<b>Unrest'd Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Other incoming resources</b>				
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**

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

**8. Charitable activities**

	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Restricted Funds</b>			
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>	10,000	<u>13,025</u>



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**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
		23,721	18,757

9. **Governance costs**

<b>2022</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>

**Restricted Funds**

Security	51,193	51,193	53,164
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**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		-
		141,926	50,768