

CE013929

**CHARITY REGISTERED NUMBER:1178133**

**YDT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2023**

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  
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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

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### **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.

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### **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**

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**BALANCE SHEET**

**AT 30 APRIL 2023**

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

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023**

	<b>Restricted Funds £</b>	<b>Unrest'd Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Incoming resources</b>				
Other incoming resources	10,000	175,540	185,540	405,885
<b>Total incoming resources</b>	<u>61,193</u>	<u>175,540</u>	<u>185,540</u>	<u>405,885</u>
<b>Resources expended</b>				
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
<b>Total resources expended</b>	<u>10,000</u>	<u>304,218</u>	<u>314,218</u>	<u>248,004</u>
<b>Net movement in funds</b>			(128,678)	157,881
<b>Total funds brought forward</b>			<u>£ 244,176</u>	<u>£ 86,295</u>
<b>Total funds carried forward</b>			<u>£115,498</u>	<u>£ 244,176</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 2023

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

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### **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.

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**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:

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

**4. Debtors and prepayments**

Amounts falling due within one year:

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

**5. Creditors**

Amounts falling due within one year:-

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

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

**FOR THE YEAR ENDED 30 APRIL 2023**

6. **Incoming resources**

	<b>Restricted Funds 2023 £</b>	<b>Unrest'd Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Other incoming resources</b>				
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	10,000	-	10,000	10,000
Rehabilitation	-	-	-	2,600
	<u>10,000</u>	<u>175,540</u>	<u>185,540</u>	<u>354,692</u>

7. **Costs of generating funds**

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

8. **Charitable activities**

	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Restricted Funds</b>			
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	<u>3,700</u>		<u>-</u>
		<u>10,000</u>	<u>10,000</u>

**YDT**

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

**FOR THE YEAR ENDED 30 APRIL 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
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
	<hr/>		<hr/>
		23,180	23,721
		<hr/>	<hr/>
9. <b>Governance costs</b>			
<b>Restricted Funds</b>			
Security	-	-	51,193
	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds</b>			
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		-
	<hr/>		<hr/>
		262,651	141,926
		<hr/>	<hr/>