



B'Yachad Youth Project
Unaudited Financial Statements
29 February 2024

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

B'Yachad Youth Project

Financial Statements

Period from 17 February 2023 to 29 February 2024

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B'Yachad Youth Project

Trustees' Annual Report

Period from 17 February 2023 to 29 February 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 29 February 2024.

Reference and administrative details

Registered charity name B'Yachad Youth Project

Charity registration number 1201998

Principal office 8 Cavendish Road
Salford
M7 4WW

The trustees

G Rose (Appointed 14 July 2023)
E Schleider
C D M Nissenbaum

Independent examiner Mr Howard Schwalbe ACA
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

B'Yachad Youth Project

Trustees' Annual Report

Period from 17 February 2023 to 29 February 2024

Structure, governance and management

B'Yachad Youth Project is constituted by a constitution and is a Charitable Incorporated Organisation (CIO). It was registered as a charity on 17 February 2023 with a charity number 1201998.

There is no chief executive officer. The day to day affairs are undertaken by the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Objectives and activities

The objects of the CIO are:

(A) To advance in life relieve needs of and help young people through

- The provision of recreational and leisure time activities, in the evenings after school and during holidays, provided in the interest of social welfare, designed to improve their conditions of life;

- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

(B) The relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage by such charitable means as the trustees see fit from time to time.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity is funded by donations and grants. The charity gives out grants in line with the above objects.

There were no grants paid to institutions or individuals during the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Achievements and performance

The charity received £92,201 in donations and grants during the year.

The charity paid out £102,029 directly for youth club expenditure including materials, equipment, refreshments, play workers, other direct costs and support costs.

The trustees consider the above expenditure is in line with the objects of the charity.

The charity has governance costs that comprise professional fees and sundry office costs.

The trustees wish to express their appreciation to the various grant making authorities listed in the grant income note to the accounts.

The trustees are certain that without their support these youth clubs would simply not have taken place.

There were no material fundraising costs during the year.

Related party transactions in the reporting period, are reported in the accounts.

The split between restricted and unrestricted funds is as disclosed on the face of the SOFA.

There was an overall net expenditure and net movement in funds for the year amounting to £9,828.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

In June 2023, after receiving significant start-up grants, B'Yachad Youth Project opened a state-of-the-art Youth Centre for teenagers within the North Manchester area.

- The Youth Centre is equipped with a gym, event hall, activity rooms, games rooms, discussion corner, kitchen for baking and small meeting room.
- We have 200 high school age students that come in the evenings after school and during school holidays to participate in the youth activities, programmes, trips and social events.
- We have 18 part-time trained youth workers that interact with and supervise the youths in the centre.
- Some of the activities and courses we have arranged (and intend to facilitate this next year) include:
 - Football
 - Swimming
 - Martial Arts Classes
 - First Aid Course
 - Squash
 - Music Classes
 - Art Classes
 - Discussion Groups
 - Drama Classes
 - Games
 - Gym
 - Trips
 - Musical Events
 - Life Skills:
 - Basic Electrical, Plumbing & DIY skills
 - Social Skills
 - Health & Wellbeing
 - Survival Skills

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

The B'Yachad Youth Centre



B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024



We rent a 5-a-side football pitch 3 times a week for the youth centre members.



We have regular discussion groups with the youths on a variety of subjects. This becomes a good vehicle for them to ask questions freely.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024



Martial Arts Class in progress.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Feedback:

"You can't imagine what a difference it makes to us for having such an amazing programme each and every week and especially during the holidays. We always used to complain of being bored and having nothing to do, but now they have something exciting and productive to look forward to. We especially enjoyed the school holidays programme starting with breakfast."

"Thank you to B'Yachad for providing a safe, fun space for us. We love to access the Gym and learn/interact with the older boys who serve as role models for us. We have enjoyed all the activities especially the musical events and we were so grateful that even in the winter holidays there were activities for us to access. B'Yachad has been a game changer for us."

*"We find the programmes hugely beneficial for our son, a rare and true commodity; He is able to have fun with friends after school in an enjoyable and most importantly safe environment. **We have no doubt that this outlet does leaps and bounds in helping advanced studies in school and support social skills.** With appreciation from grateful Parents."*

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Delivery during the year included:

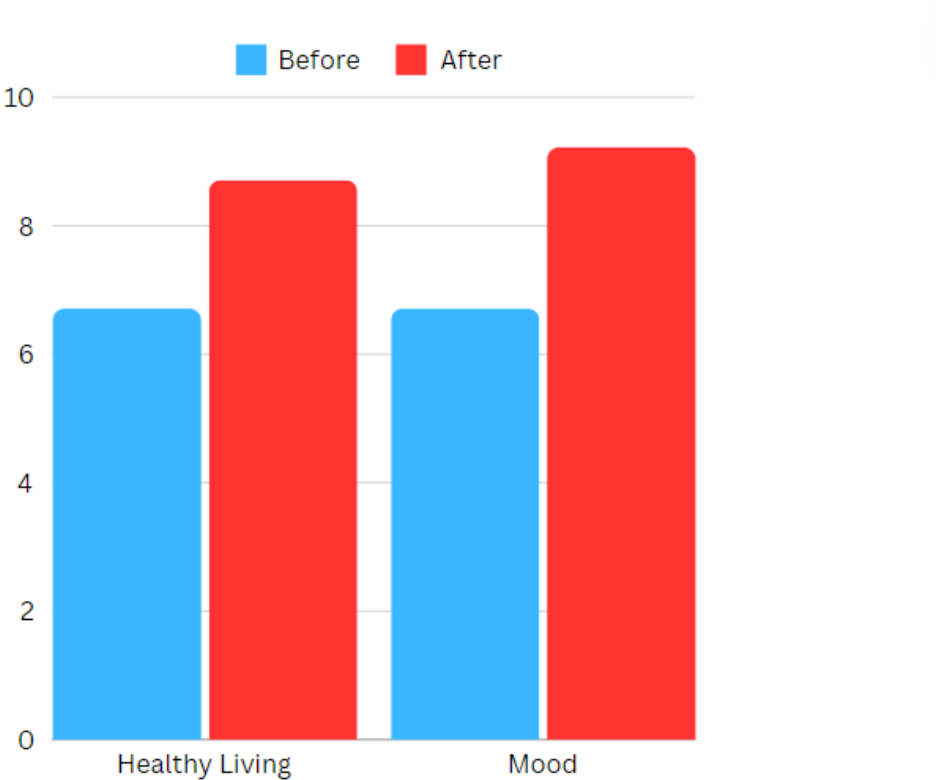
- Launch of the B'Yachad Youth Centre
- B'Yachad Youth Worker training programme.
- 18 Youth workers recruited to supervise and interact with the youth at the centre.
- Recruited a Project Manager to create and manage the after-school time-table.
- After-school activities, programmes and social events every evening (Sunday – Thursday).
- Over 200 teenagers (aged 13 – 16) joined B'Yachad and participated in activity sessions every week.
- Holiday Programme – Special morning programme during school holidays starting with breakfast, activities and trip in the afternoon.
- Drama workshops and production of showcase B'Yachad video with participants acting in the video.
- Musical event for the B'Yachad members and the wider community. Over 500 teenagers came to the event.
- First Aid Course
- Working closely with several of the local grammar schools to promote B'Yachad to their student body. Both head teacher and governor support for B'Yachad.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Measurables taken from evaluation survey results from youth members showing a change before and after they joined B'Yachad (Average out of 10.0): Healthy Living: 6.88 before, 8.71 after, a 1.83 point increase. Mood: 6.71 before, 9.22 after, a 2.51 point increase. (see graph below)



B'Yachad Youth Project

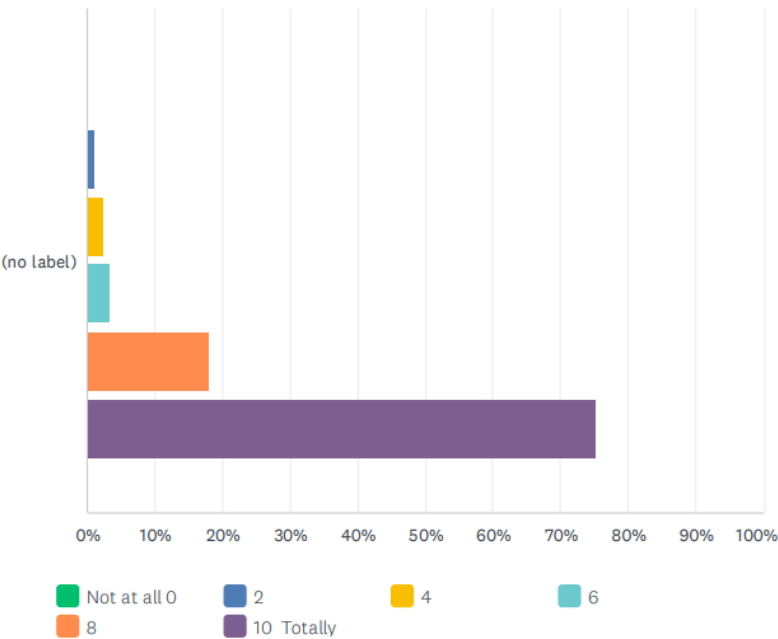
Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Question asked in evaluation survey:

How satisfied are you with the activities/programmes of B'Yachad in the last year?

Answered: 89 Skipped: 0

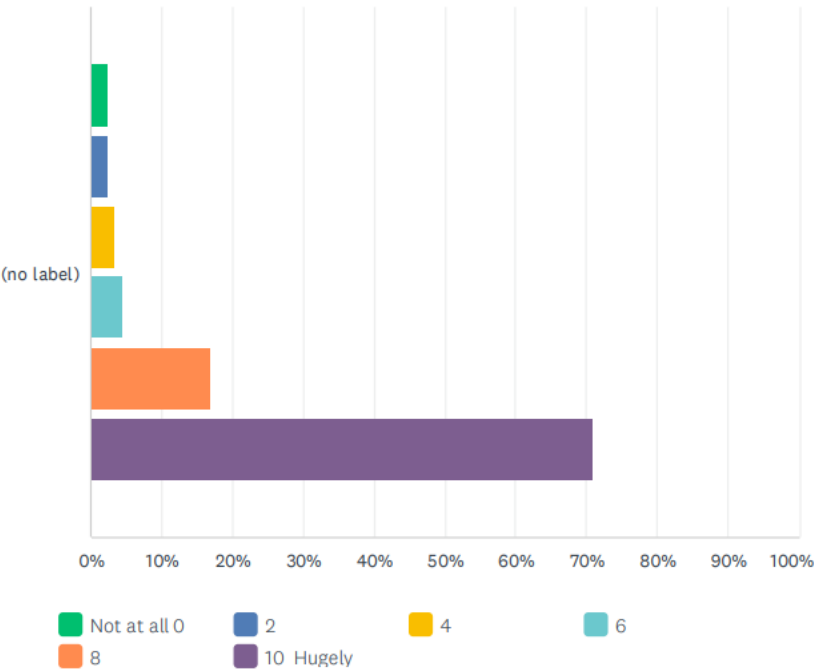


B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Has your involvement in B'Yachad improved your overall mental wellbeing?



B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Future Plans:

- We intend to continue delivering youth activities and work in partnership with other local charities where appropriate, offering: Life Skills, Workshops on Mental Wellbeing, Leadership Training.
- Expand our activities utilising more space to be able to offer more youth activities and programmes to more young people in the community.
- Continued training for youth workers
- Continue to work closely with the local schools, parents and community leaders, to provide preventative youth work.

B'Yachad Youth Project

Trustees' Annual Report *(continued)*

Period from 17 February 2023 to 29 February 2024

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

The unrestricted fund and the restricted fund represents funds arising from past operating results.

The unrestricted fund is overdrawn by £20,498. The trustees are aware of this overdrawn fund, and consider the charity to be a going concern for the following reason. One of the trustees has lent significant funds to the charity during the year on a long term basis. The trustee has confirmed that he will not call in his loan to the detriment of the cash flow of the charity.

It is appropriate therefore to account for the charity as a going concern.

The trustees are delighted to have made many valuable contributions to the community, and hope to be able to do so for many years to come.

The free reserves of the charity, represented by the net current assets stand at £17,211 of which £10,670 are restricted funds and £6,541 are unrestricted funds.

The trustees' annual report was approved on 3 December 2024 and signed on behalf of the board of trustees by:

C D M Nissenbaum
Trustee

B'Yachad Youth Project

Independent Examiner's Report to the Trustees of B'Yachad Youth Project

Period from 17 February 2023 to 29 February 2024

I report to the trustees on my examination of the financial statements of B'Yachad Youth Project ('the charity') for the period ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B'Yachad Youth Project

Independent Examiner's Report to the Trustees of B'Yachad Youth Project

Period from 17 February 2023 to 29 February 2024

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

3 Dec 24

B'Yachad Youth Project

Statement of Financial Activities

Period from 17 February 2023 to 29 February 2024

		Period from 17 Feb 23 to 29 Feb 24		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	10,000	70,000	80,000
Charitable activities	5	12,201	—	12,201
Total income		<u>22,201</u>	<u>70,000</u>	<u>92,201</u>
Expenditure				
Expenditure on charitable activities	6,7	42,699	59,330	102,029
Total expenditure		<u>42,699</u>	<u>59,330</u>	<u>102,029</u>
Net expenditure and net movement in funds		<u>(20,498)</u>	<u>10,670</u>	<u>(9,828)</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>(20,498)</u>	<u>10,670</u>	<u>(9,828)</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 26 form part of these financial statements.

B'Yachad Youth Project

Statement of Financial Position

29 February 2024

	Note	29 Feb 24 £
Fixed assets		
Tangible fixed assets	12	150,344
Current assets		
Debtors	13	270
Cash at bank and in hand		32,976
		<u>33,246</u>
Creditors: amounts falling due within one year	14	16,035
Net current assets		<u>17,211</u>
Total assets less current liabilities		167,555
Creditors: amounts falling due after more than one year	15	177,383
Net liabilities		<u>(9,828)</u>
Funds of the charity		
Restricted funds		10,670
Unrestricted funds		<u>(20,498)</u>
Total charity funds	16	<u>(9,828)</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 Dec 24, and are signed on behalf of the board by:

C D M Nissenbaum
Trustee

The notes on pages 20 to 26 form part of these financial statements.

B'Yachad Youth Project

Notes to the Financial Statements

Period from 17 February 2023 to 29 February 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 CAVENDISH ROAD, SALFORD, M7 4WW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The total charity funds are negative. This is due to the unrestricted fund being overdrawn.

As mentioned in the Trustees Annual Report, the trustees are aware of this overdrawn fund, and consider the charity to be a going concern for the following reason. One of the trustees has lent significant funds to the charity during the year on a long term basis. The trustee has confirmed that he will not call in his loan to the detriment of the cash flow of the charity.

It is appropriate therefore to account for the charity as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

B'Yachad Youth Project

Notes to the Financial Statements *(continued)*

Period from 17 February 2023 to 29 February 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

B'Yachad Youth Project

Notes to the Financial Statements *(continued)*

Period from 17 February 2023 to 29 February 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

B'Yachad Youth Project

Notes to the Financial Statements *(continued)*

Period from 17 February 2023 to 29 February 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	10,000	–	10,000
Grants			
Delapage Ltd	–	50,000	50,000
National Lottery - Main Grant	–	10,000	10,000
Crowdfunder Ltd	–	10,000	10,000
	<u>10,000</u>	<u>70,000</u>	<u>80,000</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £
Subscription Income	11,726	11,726
Activities Income	475	475
	<u>12,201</u>	<u>12,201</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Youth club expenditure	40,687	59,330	100,017
Support costs	2,012	–	2,012
	<u>42,699</u>	<u>59,330</u>	<u>102,029</u>

B'Yachad Youth Project

Notes to the Financial Statements *(continued)*

Period from 17 February 2023 to 29 February 2024

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £
Youth club expenditure	100,017	1,112	101,129
Governance costs	–	900	900
	<u>100,017</u>	<u>2,012</u>	<u>102,029</u>

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £
General office	1,112	1,112
Governance costs	900	900
	<u>2,012</u>	<u>2,012</u>

9. Independent examination fees

	Period from 17 Feb 23 to 29 Feb 24 £
Fees payable to the independent examiner for: Independent examination of the financial statements	900

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 17 Feb 23 to 29 Feb 24 £
Wages and salaries	<u>22,037</u>

The average head count of employees during the period was 6. The average number of full-time equivalent employees during the period is analysed as follows:

	29 Feb 24 No.
Number of staff - admin	1
Number of staff - casual wages	5
	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

B'Yachad Youth Project

Notes to the Financial Statements *(continued)*

Period from 17 February 2023 to 29 February 2024

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 17 February 2023	—	—	—	—
Additions	126,195	665	23,484	150,344
At 29 February 2024	<u>126,195</u>	<u>665</u>	<u>23,484</u>	<u>150,344</u>
Depreciation				
At 17 February 2023 and 29 February 2024	—	—	—	—
Carrying amount				
At 29 February 2024	<u>126,195</u>	<u>665</u>	<u>23,484</u>	<u>150,344</u>

13. Debtors

	29 Feb 24
	£
Other debtors	270

14. Creditors: amounts falling due within one year

	29 Feb 24
	£
Accruals and deferred income	900
Social security and other taxes	1,271
Other creditors	13,864
	<u>16,035</u>

15. Creditors: amounts falling due after more than one year

	29 Feb 24
	£
Director loan accounts	<u>177,383</u>

B'Yachad Youth Project

Notes to the Financial Statements *(continued)*

Period from 17 February 2023 to 29 February 2024

16. Analysis of charitable funds

Unrestricted funds

	At 17 February 2023 £	Income £	Expenditure £	At 29 February 2024 £
General funds	–	22,201	(42,699)	(20,498)

Restricted funds

	At 17 February 2023 £	Income £	Expenditure £	At 29 February 2024 £
Restricted fund - grants receivable	–	70,000	(59,330)	10,670

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	150,344	–	150,344
Current assets	22,576	10,670	33,246
Creditors less than 1 year	(16,035)	–	(16,035)
Creditors greater than 1 year	(177,383)	–	(177,383)
Net liabilities	(20,498)	10,670	(9,828)

18. Related parties

Mr D Nissenbaum, trustee of B'Yachad Youth Project, lent £177,382 to the charity during the year, on an interest free basis. This loan remained outstanding at the year end.

19. Taxation

B'Yachad Youth Project is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.