CHARITY REGISTRATION NUMBER: 1205766

B'Yachad Manchester

Unaudited Financial Statements

31 December 2025

LEVENSONS LTD
Chartered Certified Accountants
Rico House
George Street
Manchester
M25 9WS

B'Yachad Manchester

Financial Statements

Year ended 31 December 2025

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B'Yachad Manchester

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	B'Yachad Manchester
Charity registration number	1205766
Principal office	17 Stanley Road Salford M7 4EG
The trustees	
	Mr I Fhima Mrs Y Rosenbaum Mrs SD Bleier Mr ATS Dresner
Independent examiner	Yisroel Levenson FCCA CTA Rico House George Street Manchester M25 9WS

Structure, governance and management

Governing document
The charity is constituted as a CIO, and is therefore governed by its constitution, incorporated on 16 November 2023.

Recruitment and appointment of new trustees
New trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the charity.

Organisational structure
The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

Induction and training of new trustees
New trustees are given a full induction by the existing trustees. Trustees can retire when they wish as they do not serve under a fixed term of tenure

Objectives and activities

The objects of the CIO are for the public benefit, to relieve the needs of people with additional needs, their families and carers living in Manchester by: a) providing relevant advice, information, assistance, training and peer support to families and carers designed to enable them to better support their children b) providing relevant training to other individuals and organisations involved in the lives of such children designed to enable them to be better equipped to provide appropriate services and support for them.

Achievements and performance

We are pleased to report a successful year for the charity. The charity was able to provide assistance to many individuals with additional needs. The trustees wish to place on record their appreciation to donors for enabling these activities to take place. We look forward to a further year of growth and continued success.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Financial review

Income from donations totalled £40,237 (2024 - £52,989). Expenditure in furtherance of charitable activities aggregated £43,320 (2024 - £33,340) resulting in net expenditure of £3,083 (2024 - income of £19,629). The financial results of the charity's activities for the year to 31 December 2024 are fully reflected on pages 4 and 5 of the Financial Statements together with the notes thereon.

Reserves policy
The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities and receiving resources through voluntary grants. The trustees consider that the ideal level of reserves would be six months of resources expended.

The trustees' annual report was approved on 30 October 2026 and signed on behalf of the board of trustees by:

Mrs SD Bleier
Trustee

B'Yachad Manchester

Independent Examiner's Report to the Trustees of B'Yachad Manchester

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of B'Yachad Manchester ('the charity') for the year ended 31 December 2025.

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.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Manchester
M25 9WS

B'Yachad Manchester

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	40,237	40,237	52,969
Total income		40,237	40,237	52,969
Expenditure				
Expenditure on charitable activities	**5,6**	43,320	43,320	33,340
Total expenditure		43,320	43,320	33,340
Net (expenditure)/income and net movement in funds		(3,083)	(3,083)	19,629
Reconciliation of funds				
Total funds brought forward		19,629	19,629	–
Total funds carried forward		16,546	16,546	19,629

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 7 to 11 form part of these financial statements.

B'Yachad Manchester

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		17,506	20,109
Creditors: amounts falling due within one year	**12**	960	480
Net current assets		16,546	19,629
Total assets less current liabilities		16,546	19,629
Net assets		16,546	19,629
Funds of the charity			
Unrestricted funds		16,546	19,629
Total charity funds	**13**	16,546	19,629

These financial statements were approved by the board of trustees and authorised for issue on 30 October 2026, and are signed on behalf of the board by:

Mrs SD Bleier
Trustee

The notes on pages 7 to 11 form part of these financial statements.

B'Yachad Manchester

Statement of Cash Flows

Year ended 31 December 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(3,083)	19,629
Adjustments for:		
Accrued expenses	480	480
Cash generated from operations	(2,603)	20,109
Net cash (used in)/from operating activities	(2,603)	20,109
Net (decrease)/increase in cash and cash equivalents	(2,603)	20,109
Cash and cash equivalents at beginning of year	20,109	–
Cash and cash equivalents at end of year	17,506	20,109

The notes on pages 7 to 11 form part of these financial statements.

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 17 Stanley Road, Salford, M7 4EG.

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

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations type 1	40,237	40,237	52,969	52,969

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Activity type 1	41,857	41,857	30,313	30,313
Support costs	1,463	1,463	3,027	3,027
	43,320	43,320	33,340	33,340

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	£	**£**	£
Activity type 1	37,682	4,175	1,463	43,320	33,340

7. Analysis of support costs

	Analysis of support costs activity 1	**Total 2025**	Total 2024
	£	**£**	£
General office	–	–	2,547
Governance costs	2,583	2,583	480
	2,583	2,583	3,027

8. Analysis of grants

	2025	2024
	£	£
Grants to institutions		
Grants to institutions type 1	4,175	10,000
Total grants	4,175	10,000

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	480

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

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. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	960	480

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	19,629	40,237	(43,320)	16,546

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	–	52,969	(33,340)	19,629

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	17,506	17,506
Creditors less than 1 year	(960)	(960)
Net assets	16,546	16,546

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	20,109	20,109
Creditors less than 1 year	(480)	(480)
Net assets	19,629	19,629

15. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	**At 31 Dec 2025**
	£	£	**£**
Cash at bank and in hand	20,109	(2,603)	17,506

16. Related parties

During te year, the charity donated £10,000 to a charity with a common trustee.