

# FRONTIER YOUTH TRUST

England & Wales · Charity number 1059328

## Details

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**Other names** F Y T

**Status** Registered

**Legal form** Charitable company

**Company number** [03264908](#)

**Registered** 1996-11-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Frontier Youth Trust  
434 Forest Road  
London  
E17 4PY

**Phone** 0121 771 2328

**Email** [info@fyt.org.uk](mailto:info@fyt.org.uk)

**Website** <http://www.fyt.org.uk>

## Activities

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**Objects:** 3. The Company is established to help and educate young people through their leisure time activities in the United Kingdom and elsewhere so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved (hereinafter referred to as "Youth Work") and by encouraging the highest Christian standards in existing youth work typically in urban/industrial areas. In furtherance of the said objects, but not further or otherwise, the Company shall have power: (a) to offer fellowship, help and information to Youth Workers and advising them about the establishment of new youth work. (b) to encourage Christians to consider youth work as a full time or part time vocation in units or projects both secular and Christian leadership. (c) to assist in the training of Youth Workers by way of conferences, special courses publication of literature and in other ways. (d) to assist in the exchange of ideas and experience in youth work. (e) to cause to be written, and printed or otherwise reproduced and circulated, gratuitously or otherwise, periodicals, magazines, books, leaflets or other documents or films or recorded tapes; (f) to hold exhibitions, meetings, lectures, classes, seminars and courses either alone or with others; (g) to foster and undertake research into any aspect of the objects of the Company and its work and to disseminate the useful results of any such research for the public benefit; (h) to co-operate and enter into arrangements with any authorities, international, national, local or otherwise; (i) to accept subscriptions, donations, devises and bequests of and to purchase, take on lease or in exchange, hire or otherwise acquire and hold any real or personal estate maintain and alter any of the same as are necessary for any of the objects of the Company and (subject to such consents as may be required by law) sell, lease or otherwise dispose of or mortgage any such real or personal estate; (j) to issue appeals, hold public meetings and take such other steps as may be required for the purpose of procuring contributions to the funds of the Company in the shape of donations, subscriptions or otherwise; (k) to draw, make, accept, endorse, discount, execute and issue promissory notes, bills, cheques and other instruments, and to operate bank accounts in the name of the company; (l) to borrow or raise money for the objects of the Company on such terms and (with such consents as are required by law) on such security as may be thought fit; (m) to carry on trade in so far as either the trade is exercised in the course of the actual carrying out of a primary object of the company or such trade is temporary and ancillary to the carrying out of the said objects; (n) to take and accept any gift of money, property or other assets, whether subject to any special trust or not, for any one or more of the objects of the Company; (o) to invest the moneys of the Company not immediately required for its objects in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law and subject also as hereinafter provided; (p) to make any charitable donation either in cash or assets for the furtherance of the objects of the Company; (q) to establish and support any charitable association or body and to subscribe or guarantee money for charitable purposes calculated to further the objects of the Company; (r) to lend money and give credit to, take security for such loans or credit and to guarantee and become or give security for the performance of contracts by any person or company as may be necessary for the work of the Company; (s) to provide indemnity insurance to cover the liability of the Committee (or any of them) which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or wrongful omission, breach of duty or breach of trust of which they may be guilty in relation to the Company PROVIDED THAT any such insurance or indemnity shall not extend to any claim arising from any act or omission which the Committee (or any of them) knew to be a breach of trust or breach of duty or which was committed by the Committee (or any of them) in reckless disregard of whether it was a breach of trust or breach of duty or not. (t) to employ and pay any person or persons not being members of the Committee to supervise, organise, carry on the work of and advise the Company; (u) to insure and arrange insurance cover for and to indemnify its officers, servants and voluntary workers and those of its members from and against all such risks incurred in the course of the performance of their duties as may be thought fit; (v) to pay, subject to the provisions of Clause 4 hereof, reasonable annual sums or premiums for or towards the provision of pensions for officers or servants for the time being of the Company and their dependants; (w) to apply monies in insuring any buildings or other property to their full value; (x) to

amalgamate with any companies, institutions, societies or associations which are charitable at law and have objects altogether or mainly similar to those of the Company and prohibit the payment of any dividend or profit to and the distribution of any of their assets amongst their members at least to the same extent as such payments or distributions are prohibited in the case of members of the Company by this Memorandum of Association;(y) to pay out of the funds of the Company the costs, charges and expenses of and incidental to the formation and registration of the Company;(z) to establish where necessary local branches (whether autonomous or not);(aa) to do all such other lawful things as shall further the above objects or any of them.4. We affirm that Frontier Youth Trust is founded on the sense that God is moving in the world as love; the mystery and incarnation of Jesus Christ; and the call to join in with the Spirit, in journeying with young people on the margins.

**Activities:** Frontier Youth Trust (FYT) works with young people at risk towards justice, equality and community. Motivated by the Christian faith and informed by its principles, we work with people of all faiths and none. Based upon our youth work experience and research we also support, resource, inform, advise and train those working with and on behalf of disadvantaged young people.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£123,529	£89,906	-	-
2024-03-31	£129,872	£144,059	-	-
2023-03-31	£139,341	£154,311	-	-
2022-03-31	£114,102	£142,231	-	-
2021-03-31	£172,921	£122,846	-	-

## Trustees

Name	Role	Appointed
Aaron Stephen Bennett		2021-04-23
Andrew John Campbell		2023-06-15
Anna Hembury		2019-10-10
DR SALLY ANN NASH		
Deborah North		2019-06-19
Dr Keith John White		
Ian Tannahill		2019-06-19
Judith Margaret Levermore		2023-09-27
Nicola Cooper		2023-09-28

**FRONTIER YOUTH TRUST**

England & Wales - Charity number 1059328

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# Accounts

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# **FRONTIER YOUTH TRUST**

## **ANNUAL REPORT 2024-25**

**Trustees Report and Financial Statements  
for the Year Ended  
31st March 2025**

**Frontier Youth Trust is a Company Limited by Guarantee  
Company No. 03264908, Charity No. 1059328 and in Scotland SC043239  
Registered Office: 434 Forest Road, London, E17 4PY**

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**This year has been marked by resilience, creativity, and commitment. We've navigated significant changes to our team structure while maintaining our commitment to the FYT movement. Yet through it all, we have remained rooted in our calling: to pioneer with and for young people on the margins.**

The year began with difficult but necessary decisions about staffing, leading to farewells to valued team members, Ian, John and Vicki. While these departures created challenges around capacity and required careful management of ongoing projects, they also opened space for the remaining leadership team to clarify vision and establish new rhythms of working.

What emerges from this period of change is a leaner but more focused organisation. We've maintained our core commitments while adapting our approach to match our capacity. The response from our movement has been encouraging – from the 23 young people who attended our Prophetic Dreamers weekend to the practitioners engaging with our webinar series and regional Zoom meetings.

Perhaps most significantly, this year has reinforced our understanding that FYT's strength lies not in the size of our team, but in the breadth and depth of our movement.

The challenges we've faced – around funding, capacity, and organisational change – mirror those experienced across the youth work sector. Yet our response has been characterised by hope rather than retreat. We've invested in listening to our movement, building stronger connections through regular communications, and continuing to take risks in pursuit of our mission.

As we look ahead, we do so with confidence that the foundations we've laid this year – stronger partnerships with organisations like the Methodist Church and Salvation Army, proven models like Prophetic Dreamers, and renewed focus on our core themes of Home, Risk, and Voice – position us well for sustainable growth.

This annual report tells the story of the past year through these three themes that capture who we are and what we do.

## **Home, Risk and Voice.**

These are not just words—they reflect the lived reality of the FYT community. They remind us that we are a home for pioneers, that we embrace the risks of innovation, and that our collective voice matters in shaping the future of youth work and the church.

# HOME

## Creating a Home for Pioneers

**A home is where people feel they belong, and in the past year, we have invested deeply in creating such a home for pioneers. Pioneering can be hard and isolating, but through connection, we sustain and equip one another.**

### Highlights this year:

**Regional Zoom Groups:** Continued North and South gatherings offered space for peer support, practice-sharing, and encouragement. Attendance has been uneven, but they remain vital points of connection.

**Message from the Margins:** The launch of our "Message from the Margins" monthly email has created a new rhythm of connection with our movement. Engagement has been steady, sparking conversations and building solidarity across the movement.

**WhatsApp Community:** Our WhatsApp discussions have proven particularly valuable for fostering community around specific themes. The neurodiversity conversation generated excellent engagement, demonstrating the appetite for peer learning and support among our practitioners. These informal spaces complement our more structured offerings and provide ongoing support between events.

**In-Person Gatherings:** The Prophetic Dreamers weekend exemplified our community-building at its best. Gathering 23 young people and parents at the Greenhouse, we created an LGBTQIA+ affirming space for exploring identity and faith. The weekend balanced celebration and lament, included workshops on queer church history, and even featured a "rage room" for processing difficult experiences. This event demonstrates our commitment to creating safe spaces where young people can journey together in authentic community.

**Zine Publications:** From the Advent reflections issue to the Power and Disruption edition, our zines have offered stories, creativity, and theological reflection that root pioneers in shared identity.

**By weaving together digital, physical, and creative spaces, we continue to build a home where pioneers can rest, reflect, and renew.**



# RISK

## Improving and Increasing Practice on the Ground

**Risk is at the heart of pioneering. It means stepping into the unknown, testing ideas, and addressing challenging issues. This year we have embraced risk through training, experimentation, and resource development.**

### Highlights this year:

**Prophetic Dreamers:** Expanded into a bold programme of workshops on theology, activism, and healthy relationships—alongside creative outlets such as the clothes swap. These events empowered young people to lead and shape the agenda.

**Training and support:** Training delivery has remained responsive to emerging needs. Our work on youth work in private dwellings addressed sector-wide concerns, while our LGBTQIA+ inclusion workshops continue to meet demand from organisations seeking to become more welcoming and affirming. We delivered sessions with the Methodist Church and regional networks, supporting churches to better welcome LGBTQIA+ young people.

**Conference Season:** We led or contributed to multiple workshops at national events, including 3 Generate, NYMW, and the National Estates Network Conference, taking risks in challenging spaces and offering practical tools.

**Beyond Conference:** This year we relocated to Burnley to improve northern accessibility, demonstrating our willingness to experiment with new approaches. While ticket sales presented challenges, the move reflects our commitment to serving our whole movement rather than defaulting to southern-centric approaches. The event platformed voices from within the movement and showcased good practice.

**Creative Resources:** Development of new tools such as the Neurodivergent Die and the “Jesus Doesn’t Mind” postcards, as well as collaboration on the Salvation Army’s LGBTQIA+ resource.

**CMS Pioneer Training Course:** Our CMS Pioneer Course youth module continues to provide structured training opportunities. With ten students enrolled across youth and children’s work, we’re directly equipping the next generation of pioneer practitioners.

**Through these activities, FYT continues to support and resource practitioners to take pioneering risks—wherever young people need them most.**



# VOICE

Calling More to  
Pioneering with  
Young People

**Our collective voice is vital in advocating for young people and inspiring others to join this movement. By speaking into national conversations and publishing creative work, FYT is amplifying the voices of the margins.**

## Highlights this year:

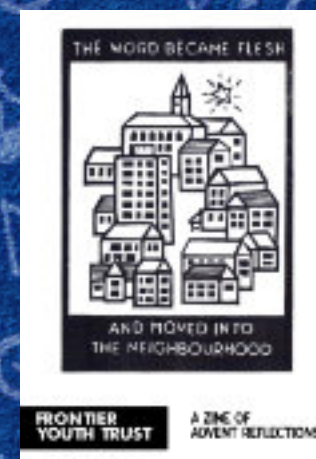
**Conferences and Platforms:** Delivered seminars and exhibitions at 3 Generate, NYMW, the National Estates Network, and The Birmingham Conversation. The "Open Doors, Closed Doors" exhibition developed for 3 Generate represents a powerful example of giving voice to marginalised experiences. Created with input from our Prophetic Dreamers, Q Space, and Open House groups, this exhibition highlights LGBTQIA+ young people's experiences with the church. The invitation to take this exhibition to other Methodist districts demonstrates its impact and the appetite for these conversations.

**Partnerships:** Collaborations with groups such as Curbs, the Salvation Army, and URC networks have extended our reach and multiplied our impact.

**Publications:** Our zines continue to be a platform for storytelling, reflection, and prophetic challenge—circulating new ideas for the future of youth ministry.

**Advocacy:** Our advocacy work has continued through strategic conference attendance and speaking opportunities. Dylan's contribution to the Birmingham Conversation ensured pioneer perspectives were heard in discussions about the future of youth ministry. Our involvement with the National Estates Network Conference highlighted the voice of estate-based youth work. Our consultation invitations, including Lauren's role with the URC board, position us to influence policy and practice at denominational levels. These opportunities allow us to advocate for young people on the margins within formal church structures.

**Together, these voices form a chorus calling the church to pay attention to young people at the margins and to join in pioneering creative, inclusive, and hopeful responses.**



# OUR FUTURE

**At FYT, we believe that real change begins where comfort ends. The future of youth ministry will not be built in boardrooms or designed from the centre. It will rise from the margins, from the places where creativity, struggle, and hope meet.**

Too often, the voices of young people on the edges are ignored or dismissed. Yet these are the voices that can reimagine our shared future. They see the world differently. They challenge what is broken and imagine what could be. Alongside them stand youth workers who choose to work where it is hardest, and where transformation is most needed. These are the voices we are committed to amplifying.

Over the next three years, we are embarking on a bold act of creative resistance: to centre marginalised voices through arts activism. Through listening, gathering, and amplifying, we will build spaces where creativity fuels justice, where protest becomes a form of hope, and where belonging becomes a shared act of defiance.

**This movement is driven by three commitments:**

- To empower marginalised young people as artists, leaders, and change-makers in their communities.
- To equip and celebrate youth workers on the edges as pioneers of inclusive and courageous practice.
- To challenge and reshape the mainstream through prophetic imagination and creative disruption that begins from the margins.

**We are living through a time of division, inequality, and disconnection.** Young people are the first to feel the impact and the last to be heard. The need for a braver, more imaginative approach to youth work has never been greater.

**Your partnership will make it possible to listen deeply, create boldly, and act collectively.**

Together, we can support young people and youth workers to tell stories that mischievously demand attention, create art that disrupts injustice, and build communities where every voice matters.

**Because when those on the edges lead, we all move forward.**

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## Report of the Trustees

The directors of Frontier Youth Trust (“the charitable company”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

Since the Frontier Youth Trust qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director’s Report) Regulations 2013 is not required. Frontier Youth Trust also operates under the name FYT.

The Trustees have pleasure in presenting the charitable company’s report and financial statements for the year ended 31 March 2025.

## OBJECTIVES AND ACTIVITIES

Frontier Youth Trust is a movement of pioneering youth workers and projects. We are a movement calling and working for a better world for young people.

***We are home for pioneer youth work.*** We are a mission community active in building a better world for young people. Connecting together sustains and equips isolated youth workers and enables dissemination of good practise. We connect online, through training and events, in regional hubs, and in collaborating on joint projects.

***We are improving and increasing practice on the ground.*** Through training, coaching, practical resources and showcasing good practice, we are resourcing and equipping Christians to take pioneering risks in their work with young people.

***We are calling others to pioneering youth work.*** Together this movement has a loud voice. In theological thinking, campaigning, sharing good ideas, telling stories, we are inspiring and challenging others to join the pioneer movement to reach young people on the margins.

### Inclusion statement

Frontier Youth Trust is passionately committed to equality. As such, we will seek to embrace and champion those who are often marginalised in Christian communities and the wider world, regardless of economic power, age, gender, gender identity, mental health, mental ability, physical ability, race or sexuality. As an organisation and a movement, we will be proactive in affirming all as fearfully and wonderfully made in the image of God. We recognise that we don’t always get this right. We can be unaware of our own prejudices, and we have not always been vocal enough about the things we stand for. At such times we will humbly seek forgiveness and seek to make right what has been wrong. We will work to eliminate discriminatory behaviour wherever it is found and educate those who show prejudice, as we pursue a better world for young people.

### Public benefit

In developing our activities, the Trustees are mindful of their obligations to ensure public benefit in accordance with the Charity Commission guidance and commend the evidence contained in this report.

### Achievement & Performance

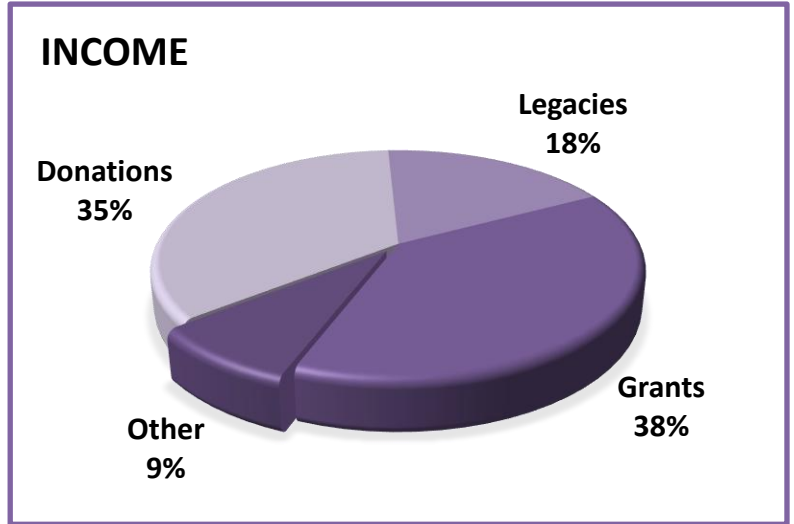
Refer to pages 3 to .

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Report of the Trustees (continued)**

**FINANCIAL REVIEW**

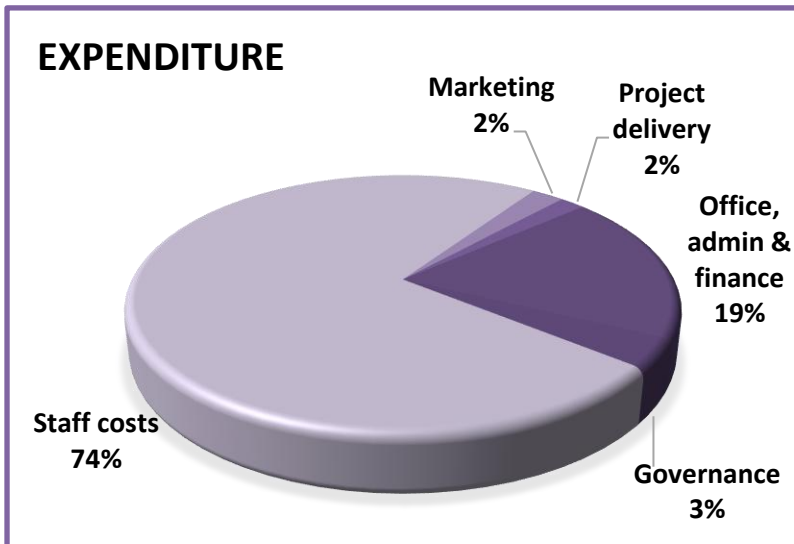
Income of £123,529 is reported, a decrease compared with the previous year (2024: £129,872). Donations from individuals has decreased over the past few years as our older supporters' circumstances have changed and they can no longer give. We are grateful for the small number of legacies we have received which compensates for some of this decrease. The net income for the year however, was £33,623 (2024: net expenditure £14,187). Our expenditure for the year was less than previous years due to not immediately recruiting a new Movement Leader after the resignation of John Whatley in the summer of 2024.



**Principal funding**

The charity has, this financial year, used 'carried forward' grant funding for the purposes given in order to deliver the charitable objects as prescribed, as well as continual work to secure new grant funding.

Sources of funding are detailed in the Financial Statements. FYT receives high levels of funding from both individual supporters, which are generally contributions to unrestricted funds, and grant making organisations. Funds from grant making organisations are generally restricted funds, and are applied to the specified projects.



**Fundraising**

Frontier Youth Trust is very appreciative of its movement members, loyal supporters, and funders, without their generosity none of our work would be possible. Our supporters continue to give generously but we continue to see a year on year fall in donors. Recruiting new donors is challenging in the current economic climate and with changing giving habits. The trustees continue to monitor the situation and take action when necessary.

**Investment policy**

FYT's values and prudent research are used to keep the best return whilst not removing

flexibility for our reserves and have chosen investment banks in line with FYT values. Sufficient cash is retained on deposit to ensure adequate cash flow. The organisation is mindful of the £85,000 cap under the UK's Financial Services Compensation Scheme.

**Reserves policy**

Trustees agreed in 2023 to amend the minimum reserves to £20,000 reflecting the current size and liabilities of the organisation. At the end of the year free reserves (defined as un-restricted funds less fixed assets and designated

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## **Report of the Trustees (continued)**

funds) are £62,691, which is more than the current policy. The additional money will be invested in our work over the coming year.

### **Risk management**

The Trustees have assessed the major risks to which Frontier Youth Trust is exposed, in particular those related to the operations and finances of Frontier Youth Trust, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Our Risk Management register is reviewed and updated frequently.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 October 1996. The company was registered as a charity on 27 November 1996.

The principal object of the company is mission with young people at risk.

### **Appointment of Trustees, induction & training**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

New Trustees are recruited following an analysis by the board of the skills which need to be added to the Board. Because of the faith basis of FYT recruitment is on the basis of using networks and contacts to find people with the relevant skills and experience.

In addition to meeting with the Chair, new trustees are provided with a role description and are offered mentoring with a more established member of the Board.

The Trustee Board administers the charity. It meets at least four times a year and oversees the strategic direction of the charity. The day to day management of FYT is delegated to the Leadership Team.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## Report of the Trustees (continued)

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees:**

Aaron Bennett  
Andrew Campbell  
Nicola Cooper  
Anna Hembury  
Judith Levermore  
Sally Nash  
Deborah North (Chair)  
Ian Tannahill  
Keith White

**Company Secretary:** Matt Perry

**Leadership team:** John Wheatley (until July 2024), Dylan Barker, Lauren McCombie Smith,  
Kris Forster (from Sept 2025)

**Charity Number:** 1059328

**Company number:** 03264908

**Scottish Charity Number:** SC043239

**Registered Office:**

434 Forest Road  
Walthamstow  
London  
E17 4PY

**Independent Examiner:**

Karen Hanlan, ACA, FCIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

HSBC  
62 George White Street  
Cabot Circus  
Bristol  
BS1 3BA

**Solicitors:**

Pothecary & Barratt  
Talbot Court  
Gracechurch Street  
London  
EC3 0BS

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## Statement of Trustees' responsibilities

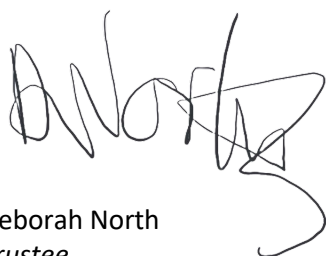
The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board and signed on its behalf by:



Deborah North  
Trustee

Date: 30<sup>th</sup> September 2025

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## **Independent Examiner's Report to the Trustees of Frontier Youth Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 which are set out on pages 14 to 27.

### **Responsibilities and basis of report**

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the Company is required by law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Regulations;  
or
- 2) the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.

Karen Hanlan,  
Member of Institute of Chartered Accountants England & Wales  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close, Ettington, CV37 7SZ

Date:

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Statement of Financial Activities (including an Income & Expenditure Account)**

		Un- restricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	65,260	47,633	112,893	118,932
Charitable Activities	2	5,188	-	5,188	5,924
Trading Activities	3	4,523	-	4,523	4,188
Investments – bank interest		925	-	925	828
<b>Total income</b>		<b>75,896</b>	<b>47,633</b>	<b>123,529</b>	<b>129,872</b>
<b>Expenditure on:</b>					
Raising funds	4	1,095	-	1,095	2,687
Charitable activities	5	41,689	47,122	88,811	141,372
<b>Total Expenditure</b>		<b>42,784</b>	<b>47,122</b>	<b>89,906</b>	<b>144,059</b>
<b>Net income/(expenditure) in year and net movement in funds</b>		<b>33,112</b>	<b>511</b>	<b>33,623</b>	<b>(14,187)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	12	30,104	24,964	55,068	69,255
<b>Total funds carried forward</b>	<b>12</b>	<b>63,216</b>	<b>25,475</b>	<b>88,691</b>	<b>55,068</b>

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

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

## Balance sheet

Company registered number 03264908	Notes	2025	2024
		£	£
<b>Fixed Assets</b>			
Tangible assets	9	295	591
<b>Current Assets</b>			
Debtors	10	3,827	3,672
Cash at bank and in hand		87,243	53,832
		91,070	57,504
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	(2,674)	(3,027)
<hr/>			
Net current assets		88,396	54,477
<b>Net assets</b>		88,691	55,068
<b>The funds of the Charity:</b>			
Restricted Funds	12	25,475	24,964
Unrestricted Funds	12	63,216	30,104
<b>Total charity funds</b>		88,691	55,068

The accompanying accounting policies and notes form part of these financial statements.

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

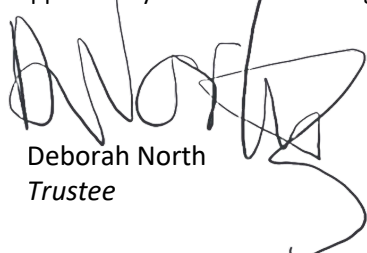
Responsibilities of directors/Trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 13.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and signed on their behalf by:

  
Deborah North  
Trustee

Date: 30<sup>th</sup> September 2025

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## Principal accounting policies

### Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. Frontier Youth Trust is a cross-border Charitable Company registered with both the Charity Commission in England and Wales and OSCR in Scotland.

### Basis of preparation

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) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Frontier Youth Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funders and to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend, at the discretion of Trustees, on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The costs of administering such funds are charged against the specific fund. The restrictive conditions are binding upon the Charitable Company.

### Income

Income is recognised once the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either; the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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### Principal accounting policies (continued)

Donated services or facilities are recognized when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognized in these accounts.

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Bank interest is shown on the basis of amounts receivable in the year.

#### Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by type.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating an income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	33.33% reducing balance
Fixtures and fittings	-	10% straight line
Computer equipment	-	33.33% straight line

Fixed asset purchases above £250 are capitalised.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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**Principal accounting policies (continued)**

**Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable within a three month notice period.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of each year.

**Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

## Notes to the financial statements

### 1. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	42,941	-	42,941
Legacies	22,319	-	22,319
Grants			
- Childs charitable Trust	-	10,000	10,000
- Joseph Rank Trust	-	14,300	14,300
- Benefact Trust	-	23,333	23,333
<b>Total income from donations and legacies</b>	<b>65,260</b>	<b>47,633</b>	<b>112,893</b>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	48,886	1,000	49,886
Legacies	13,413	-	13,413
Grants			
- Garfield Weston	-	10,000	10,000
- Souter Trust	-	3,000	3,000
- WF Southall Trust	-	5,000	5,000
- Joseph Rank Trust	-	14,300	14,300
- Benefact Trust	-	23,333	23,333
<b>Total income from donations and legacies</b>	<b>62,299</b>	<b>56,633</b>	<b>118,932</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Notes to the financial statements (continued)**

**2. Income from charitable activities**

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Training and earned programme income	5,188	5,924
Other	-	-
	<b>5,188</b>	<b>5,924</b>
	<b>5,188</b>	<b>5,924</b>

All income from charitable activities is un-restricted.

**3. Income from trading activities**

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Fundraising events	3,148	1,419
Sale of resources and books	1,375	2,767
Other income from fundraising	-	2
	<b>4,523</b>	<b>4,188</b>
	<b>4,523</b>	<b>4,188</b>

All income from trading activities was un-restricted.

**4. Analysis of expenditure on raising funds**

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Staff costs	741	2,687
Event costs	354	-
	<b>1,095</b>	<b>2,687</b>
	<b>1,095</b>	<b>2,687</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

## Notes to the financial statements (continued)

### 5. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Governance costs £	2025 Total £
Staff costs	58,515	-	-	58,515
Travel, training and subsistence	7,707	-	-	7,707
Newsletter, website & resource materials	2,037	-	-	2,037
Direct project costs	1,591	-	-	1,591
Office costs	-	4,208	-	4,208
Depreciation	-	296	-	296
Bookkeeping and administration fees	-	10,920	-	10,920
Bank charges	-	234	-	234
Legal & professional fees	-	34	-	34
Trustee meeting costs	-	-	1,769	1,769
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2023/24</b>	<b>69,850</b>	<b>15,692</b>	<b>3,269</b>	<b>88,811</b>

Expenditure on charitable activities includes £42,784 relating to un-restricted funds and £47,122 relating to restricted funds.

	Direct costs £	Support costs £	Governance costs £	2024 Total £
Staff costs	87,688	-	-	87,688
Travel, training and subsistence	9,731	-	-	9,731
Newsletter, website & resource materials	2,478	-	-	2,478
Direct project costs	5,027	-	-	5,027
Office costs	-	6,936	-	6,936
Depreciation	-	296	-	296
Bookkeeping and administration fees	-	25,785	-	25,785
Bank charges	-	235	-	235
Legal & professional fees	-	26	-	26
Trustee meeting costs	-	-	1,670	1,670
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2023/24</b>	<b>104,924</b>	<b>33,278</b>	<b>3,170</b>	<b>141,372</b>

Expenditure on charitable activities includes £80,141 relating to un-restricted funds and £63,918 relating to restricted funds.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

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## Notes to the financial statements (continued)

### 6. Net expenditure for the year

	2025	2024
	£	£
Net expenditure for the year is stated after charging:		
Depreciation	296	296
Independent examiners fees - Independent examination	1,200	1,200
Accountancy services	<u>300</u>	<u>300</u>

### 8. Analysis of staff costs, trustee remuneration and expenses

	2025	2024
	£	£
Salaries	54,338	82,721
National Insurance	-	217
Pension	4,918	7,437
Total	<u>59,256</u>	<u>90,375</u>

### Staff Numbers

	Number	Number
Average number of staff excluding Trustees	<u>4</u>	<u>6</u>

No employees had employee benefits in excess of £60,000 (2024: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year. During the year four Trustees (2024: 6) received reimbursement of expenses or had expenses paid on their behalf of £951 (2024: £864) for travel, parking and food served at Trustee meetings.

The key management personnel of the charity comprise the trustees and the Leadership team, comprising three senior members of staff. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (including pension contributions) for the year was £54,688 (2024: £69,487).

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Notes to the financial statements (continued)**

**9. Tangible fixed assets**

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At beginning of year	100	14,007	14,107
Additions	-	-	-
At end of year	100	14,007	14,107
<b>Depreciation</b>			
At beginning of year	100	13,416	13,516
Charge for year	-	296	296
At end of year	100	13,712	13,812
<b>Net Book Value</b>			
<b>At 31 March 2025</b>	-	295	295
<b>At 31 March 2024</b>	-	591	591

**10. Debtors**

	2025 £	2024 £
Trade debtors	-	1,531
Prepayments and accrued income	1,799	438
Income receivable	2,028	1,703
	<b>3,827</b>	<b>3,672</b>

**11. Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	88	1,098
Accruals	2,586	1,929
	<b>2,674</b>	<b>3,027</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Notes to the financial statements (continued)**

**12. Statement of Funds – current year**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Childs Charitable Trust	-	10,000	(7,500)	-	2,500
Benefact Trust	13,611	23,333	(23,333)	-	13,611
WF Southall Trust	989	-	(989)	-	-
Joseph Rank Trust	1,192	14,300	(14,300)	-	1,192
St Peter's Saltley Trust	1,000	-	(1,000)	-	-
Scotland Youth Work	8,172	-	-	-	8,172
	24,964	47,633	(47,122)	-	25,475
<b>Unrestricted funds</b>					
General fund	30,104	75,896	(42,784)	-	63,216
<b>Total funds</b>	<b>55,068</b>	<b>123,529</b>	<b>(89,906)</b>	<b>-</b>	<b>88,691</b>

**Childs Charitable Trust**

The funds were granted towards the continuing delivery and development of support, training and resources for youth workers.

**Benefact Trust**

The funds were granted as part of a three year grant towards the continuing development of training and resources for youth workers.

**WF Southall Trust**

These funds were raised to enable us to employ a trainer for our Diversity Dice resource.

**Joseph Rank Trust**

The funds were granted as part of a three year grant towards the continuing development of training and resources for youth workers.

**St Peter's Saltley Trust**

Towards the cost of running the Prophetic Dreamers – a weekend residential for LGBTQ+ young people

**Scotland Youth Work**

Grants and donations were raised during the year to provide youth work in Scotland.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Notes to the financial statements (continued)**

**Statement of Funds – prior year**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	3,330	-	(3,330)	-	-
Match funding for Jerusalem Trust	3,330	-	(3,330)	-	-
CHK Charities	1,417	-	(1,417)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Benefact Trust	16,000	23,333	(25,722)	-	<b>13,611</b>
WF Southall Trust	-	5,000	(4,011)	-	<b>989</b>
Joseph Rank Trust	-	14,300	(13,108)	-	<b>1,192</b>
Souter Trust	-	3,000	(3,000)	-	-
St Pete’s Saltley Trust	-	1,000	-	-	<b>1,000</b>
Scotland Youth Work	8,172	-	-	-	<b>8,172</b>
	<b>32,249</b>	<b>56,633</b>	<b>(63,918)</b>	<b>-</b>	<b>24,964</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	10,077	-	-	<b>(10,077)</b>	-
General fund	26,929	73,239	(80,141)	<b>10,077</b>	<b>30,104</b>
<b>Total unrestricted funds</b>	<b>37,006</b>	<b>73,239</b>	<b>(80,141)</b>	<b>-</b>	<b>30,104</b>
<b>Total funds</b>	<b>69,255</b>	<b>129,872</b>	<b>(144,059)</b>	<b>-</b>	<b>55,068</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

## Notes to the financial statements (continued)

### 13. Analysis of net assets between funds – current year

<b>2024/25</b>	Un- restricted £	Restricted £	Total £
Tangible fixed assets	295	-	295
Current assets	65,595	25,475	91,070
Creditors	(2,674)	-	(2,674)
Funds	<b>63,216</b>	<b>25,475</b>	<b>88,691</b>

### 14. Analysis of net assets between funds – prior year

<b>2023/24</b>	Un- restricted £	Restricted £	Total £
Tangible fixed assets	591	-	591
Current assets	32,540	24,964	57,504
Creditors	(3,027)	-	(3,027)
Funds	<b>30,104</b>	<b>24,964</b>	<b>55,068</b>

### 15. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,918 (2024: £7,437). There were no contributions payable to the fund at the balance sheet date (2024: £nil).

### 16. Related party transactions

In the year four Trustees made unrestricted donations, in aggregate, of £794 (2024: Six Trustees, £545).

### 17. Controlling Interests

The charity is controlled by the Trustees.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2025

**Notes to the financial statements (continued)**

**18. Prior year comparative Statement of Financial Activities**

	Un-restricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>Income from:</b>			
Donations and legacies	62,299	56,633	118,932
Charitable Activities	5,924	-	5,924
Trading Activities	4,188	-	4,188
Investments – bank interest	828	-	828
<b>Total income</b>	<b>73,239</b>	<b>56,633</b>	<b>129,872</b>
<b>Expenditure on:</b>			
Raising funds	2,687	-	2,687
Charitable activities	77,454	63,918	141,372
<b>Total Expenditure</b>	<b>80,141</b>	<b>63,918</b>	<b>144,059</b>
<b>Net expenditure in year and net movement in funds</b>	<b>(6,902)</b>	<b>(7,285)</b>	<b>(14,187)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	37,006	32,249	69,255
<b>Total funds carried forward</b>	<b>30,104</b>	<b>24,964</b>	<b>55,068</b>

**FRONTIER YOUTH TRUST**

England & Wales - Charity number 1059328

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# Accounts

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# FRONTIER YOUTH TRUST



## TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Frontier Youth Trust, 434 Forest Road, Walthamstow, London E174PY

Email: [info@fyt.org.uk](mailto:info@fyt.org.uk)

Frontier Youth Trust is a company limited by guarantee

Company no. 03264908. Charity no. 1059328 and in Scotland SC043239

# FRONTIER YOUTH TRUST

is a diverse movement journeying with young people on the margins of church and society.

We are a dedicated tribe of people and projects, collaborating with local communities, creating new initiatives, and challenging the status quo.

Together, we're fostering change and calling others to join us in ministry on the margins.



Putting together this annual report has allowed us to reflect on the great work Frontier Youth Trust has done over the past year. As you flip through these pages you'll notice a theme of creating and curating space for others.

**We have created learning spaces**, from the formal taught courses to the articles in our zine.

**We have curated safe spaces**, to listen to young people who are marginalised because of who they are and by coming alongside projects to listen to their context, their hopes and where the Spirit is moving.

**We have created spaces of discovery and dreaming**, listening to hopes for the future of youth work and equipping young leaders.

We take our cue from Jesus, the early church and the 2000 years of Christian tradition that has gone before us. Those who have gathered others to share stories of their ministry, those who have raised questions to ponder, not looking for easy answers, and those who have prayerfully listened to up the Spirit is doing so that they may join in.

The movement of Frontier Youth Trust is made up of activists and supporters who do extraordinary things alongside young people on the margins. It's those people we create community for that they might call us a home. It's the innovative, long term and thoughtful practice that the movement does that we learn from and that inspires us to keep going and go further. And it's those stories we share to call more people to the movement that builds a better world for young people.

This is Frontier Youth Trust

# RESOURCING A MOVEMENT JOURNEYING WITH YOUNG PEOPLE

This year, we continued to build a brighter future for young people by resourcing a movement that journeys with them.

**BEYOND CONFERENCE:** Held in Birmingham, this inspiring event brought together 40 movement members who are pioneering work with children and young people. In partnership with CURBS at Urban Expression, we shared insights on arts, politics, inclusion, spirituality, and change.

**FYT MOVEMENT ZINE:** Our termly publication explores themes that workers on the margins want to discuss. Like Noticing Jesus in context and mission, how Power and Disruption can be as positive forces, and on Finding Space, looking at the different uses of space in youth work.

**DIGITAL ENGAGEMENT:** We shifted towards Whats App for movement-wide discussions, complementing our zine publications and fostering real-time interactions.

**MONTHLY WEBINARS:** With a regular attendance of 10-15 guests, these sessions covered key youth work themes such as challenging behaviour, neurodiversity, and project management.

**NATIONAL WORKING GROUP CONTRIBUTION:** We contributed to a report and guidance on the use of homes in youth work, influencing national practice and engaging with Government and the National Youth Association.



The FYT webinars are a gathering with a warm and accepting welcome, alongside questions and chat that have stretched my thinking and practice. I appreciate the sense that we're sharing our reflections together, rather than being there to learn from an expert. And that value is placed on story and everyone's experience; that the important thing is how this stuff actually works out in practice. Being there helps me feel more connected and hopeful.

**Hannah Dey, Thrive Leeds**

# EQUIPPING YOUNG LEADERS

We made significant strides in supporting young leaders (aged 14-25), enriching our publications and events with their voices and perspectives.

**ZINE CONTRIBUTIONS:** Young people contributed articles on ministries including street youth work, diverse youth clubs, and supported housing.

**ANNUAL CONFERENCE:** Young leaders shared their experiences of inclusion in the church, bringing personal insights to our discussions.

**WESTON-SUPER-MARE PROJECT:** In collaboration with the Curiosity Society, we trained young leaders over a summer club to drive local change and developed a change-makers forum.

## **LGBTQ+ CHRISTIAN YOUNG PEOPLE:**

We hosted a weekend residential and a follow-up day for LGBTQ+ Christian young people and their parents, creating a pioneering space for diverse young leaders.

**SHINE IN SWINDON:** We supported young leaders in developing the vision and values of this impactful project.



It was my first genuine experience of people of faith who were really honest about their struggle with church as an institution. That was life changing for me To meet adult Queer Christian people testifying was really powerful - **Tash.**

It was a really important experience for me. It showed that there are other Christian young people out there who are also Queer. It showed that... we can be Christian and we can be Queer and be ourselves. It was good to be listened to. I don't normally feel seen and heard. But here I did.

- **Tally**

**Tash and Tally, who attended our LGBTQ+ Christians weekend**

# TRAINING FOR PIONEER YOUTH WORK

Training remained a cornerstone of our efforts to empower the movement.

## **DOING THEOLOGY TRAINING COURSE:**

This course attracted 30 pioneers and community workers, focusing on theological reflection, community mapping, contextual mission, and project planning/review.

## **CHURCH MISSION SOCIETY**

**PARTNERSHIP:** We strengthened the Foundation Certificate in Pioneer Youth Ministry with a fully funded cohort of six students, enhancing the course for future expansion and establishing pathways for new students through collaborations with

partner dioceses.

## **BESPOKE TRAINING:**

We offered tailored training for local projects, such as vision and values development with Shine in Swindon and mission and discipleship training for the ACTS Trust in Lincoln.

## **NATIONAL YOUTH MINISTRY WEEKEND CONFERENCE:**

Dylan led two seminars on challenging behaviour, and we had an exhibition on taking pioneering risks with young people.

FYT is a community that 'gets us' and understands our heart and passion for reaching young people on the margins. When we approached John for some help with training and advice John started with listening - to us, to the team and most importantly to the community. Having initially met with a whole range of people John led a fantastic 'away day' with our young people, parents, team and trustees. What John has done has created spaces and opportunities for us to listen to each other through facilitating a range of wonderful and creative methods, relevant to our context. Without making that space and having someone from 'outside' we wouldn't have been able to see anywhere near as clearly where God was leading us and we are really grateful for FYT's support and encouragement that is really helping us push into new and exciting areas. We couldn't recommend them highly enough!

**Simon Halls, Swindon**



# A SEASON OF CHANGE

This year, despite increased grant income, we faced reduced donations from members. This challenge sharpened our focus for the future. South West Activist Ian Spence was made redundant in March 2024, and the hours of the Northern Activist were reduced. Movement Leader John Wheatley announced his departure in July 2024 to dedicate more time to face-to-face youth work.



# IN THE YEAR AHEAD

**60TH ANNIVERSARY:** FYT celebrates 60 years of following God to the margins, journeying with young people, and taking pioneering risks in pursuit of justice.

**RESOURCING PIONEER YOUTH WORKERS:** We will continue to support them through the Beyond conference, new student cohorts, termly Zine publications, webinars, and more.

**EQUIPPING YOUNG LEADERS:** We will focus on nurturing leadership growth within the movement and in local projects.

**EXPANDING INCLUSION WORK:** We plan to enhance our Diversity Dice initiative and host a Summer festival camp for LGBTQ+ Christian young people.

# ALL THANKS TO YOU

We are grateful for our many members and donors, and the trusts and foundations that support our work, including: Joseph Rank Charitable Trust; Benefact Trust; Souter Charitable Trust; Southall Trust; Garfield Weston Foundation and Jerusalem Trust.



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FRONTIER YOUTH TRUST  
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for the year ended 31 March 2024

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## Report of the Trustees

The directors of Frontier Youth Trust (“the charitable company”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

Since the Frontier Youth Trust qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director’s Report) Regulations 2013 is not required.

Frontier Youth Trust also operates under the name FYT.

The Trustees have pleasure in presenting the charitable company’s report and financial statements for the year ended 31 March 2024.

### OBJECTIVES AND ACTIVITIES

Frontier Youth Trust is a movement of pioneering youth workers and projects. We are a movement calling and working for a better world for young people.

***We are home for pioneer youth work.*** We are a mission community active in building a better world for young people. Connecting together sustains and equips isolated youth workers and enables dissemination of good practise. We connect online, through training and events, in regional hubs, and in collaborating on joint projects.

***We are improving and increasing practice on the ground.*** Through training, coaching, practical resources and showcasing good practice, we are resourcing and equipping Christians to take pioneering risks in their work with young people.

***We are calling others to pioneering youth work.*** Together this movement has a loud voice. In theological thinking, campaigning, sharing good ideas, telling stories, we are inspiring and challenging others to join the pioneer movement to reach young people on the margins.

### Inclusion statement

Frontier Youth Trust is passionately committed to equality. As such, we will seek to embrace and champion those who are often marginalised in Christian communities and the wider world, regardless of economic power, age, gender, gender identity, mental health, mental ability, physical ability, race or sexuality. As an organisation and a movement, we will be proactive in affirming all as fearfully and wonderfully made in the image of God. We recognise that we don’t always get this right. We can be unaware of our own prejudices, and we have not always been vocal enough about the things we stand for. At such times we will humbly seek forgiveness and seek to make right what has been wrong. We will work to eliminate discriminatory behaviour wherever it is found and educate those who show prejudice, as we pursue a better world for young people.

### Public benefit

In developing our activities, the Trustees are mindful of their obligations to ensure public benefit in accordance with the Charity Commission guidance and commend the evidence contained in this report.

The activities for the year are covered in pages 1 to 7.

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## Report of the Trustees (continued)

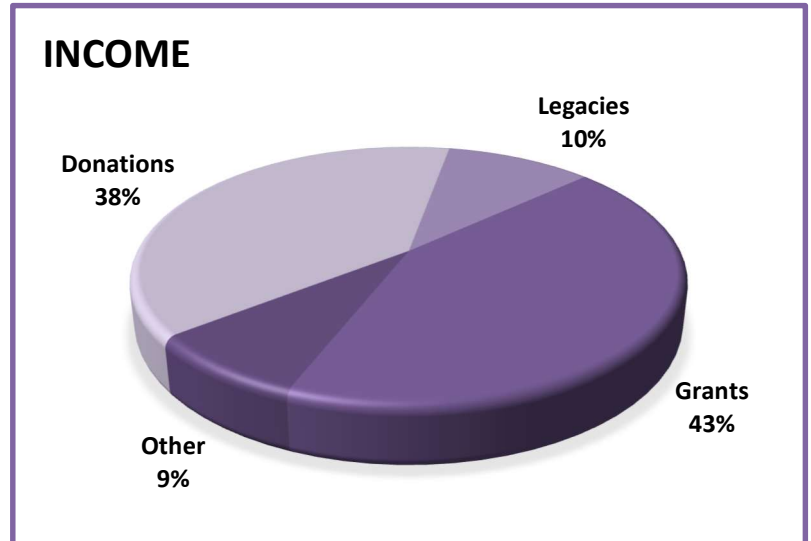
### FINANCIAL REVIEW

Income of £129,872 is reported, a decrease compared with the previous year (2023: £139,341). This is primarily due to grants received in the previous year.

The net expenditure for the year was £14,187 (2023: net expenditure £14,970).

#### Principal funding

The charity has, this financial year, used 'carried forward' grant funding for the purposes given in order to deliver the charitable objects as prescribed, as well as continual work to secure new grant funding.



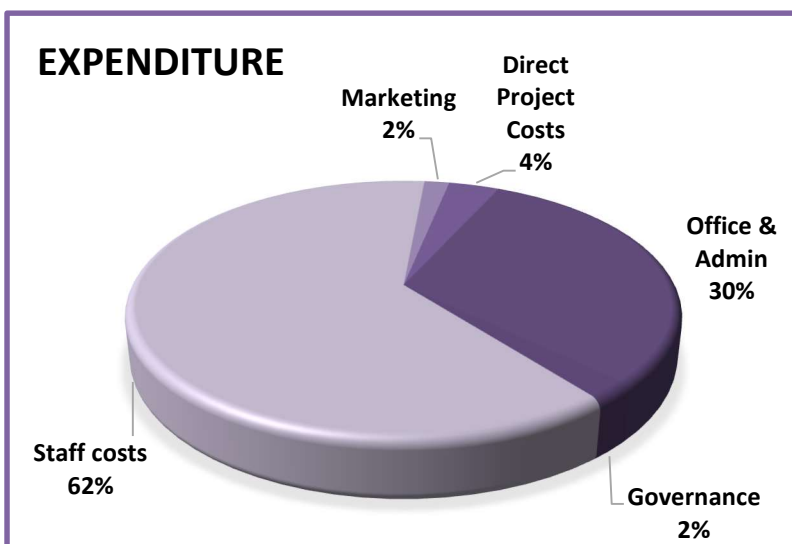
Sources of funding are detailed in the Financial Statements. FYT receives high levels of funding from both individual supporters, which are generally contributions to unrestricted funds, and grant making organisations. Funds from grant making organisations are generally restricted funds, and are applied to the specified projects.

#### Fundraising

Frontier Youth Trust is very appreciative of its movement members, loyal supporters, and funders, without their generosity none of our work would be possible. Our supporters continue to give generously but we continue to see a year on year fall in donors. Recruiting new donors is challenging in the current economic climate and with changing giving habits. The trustees continue to monitor the situation and take action when necessary.

#### Investment policy

FYT's values and prudent research are used to keep the best return whilst not removing flexibility for our reserves and have chosen investment banks in line with FYT values. Sufficient cash is retained on deposit to ensure adequate cash flow. The organisation is mindful of the £85,000 cap under the UK's Financial Services Compensation Scheme.



#### Reserves policy

Trustees agreed in 2023 to amend the minimum reserves to £20,000 reflecting the current size and liabilities of the organisation. At the end of the year free reserves (defined as un-restricted funds less fixed assets and designated funds) are £26,042, which is more than the current policy. The additional money will be invested in our work over the coming year.

#### Risk management

The Trustees have assessed the major risks to which Frontier Youth Trust is exposed, in particular those related to the operations and finances of Frontier Youth Trust, and are satisfied that systems and procedures are in

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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## **Report of the Trustees (continued)**

place to mitigate our exposure to the major risks. Our Risk Management register is reviewed and updated frequently.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 October 1996. The company was registered as a charity on 27 November 1996.

The principal object of the company is mission with young people at risk.

#### **Appointment of Trustees, induction & training**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

New Trustees are recruited following an analysis by the board of the skills which need to be added to the Board. Because of the faith basis of FYT recruitment is on the basis of using networks and contacts to find people with the relevant skills and experience.

In addition to meeting with the Chair, new trustees are provided with a role description and are offered mentoring with a more established member of the Board.

The Trustee Board administers the charity. It meets at least four times a year and oversees the strategic direction of the charity. The day to day management of FYT is delegated to the Leadership Team.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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## Report of the Trustees (continued)

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees:**

Aaron Bennett  
Andrew Campbell (Appointed 15 June 2023)  
Nicola Cooper (Appointed 28 September 2023)  
Matthew Davis (Resigned 29 January 2024)  
Anna Hembury  
Judith Levermore (Appointed 27 September 2023)  
Sally Nash  
Deborah North (Chair)  
Ian Tannahill  
Keith White

**Company Secretary:** Matt Perry

**President:** Rt Revd Roger Sainsbury

**Leadership team:** John Wheatley, Dylan Barker, Lauren McCombie

**Charity Number:** 1059328

**Company number:** 03264908

**Scottish Charity Number:** SC043239

**Registered Office:**

434 Forest Road  
Walthamstow  
London  
E17 4PY

**Independent Examiner:**

Karen Hanlan, ACA, FCIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

HSBC  
62 George White Street  
Cabot Circus  
Bristol  
BS1 3BA

**Solicitors:**

Pothecary & Barratt  
Talbot Court  
Gracechurch Street  
London  
EC3 0BS

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### Statement of Trustees' responsibilities

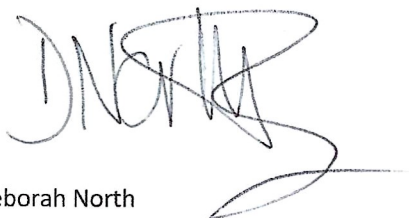
The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board and signed on its behalf by:



Deborah North  
Trustee

Date: 25th September 2024

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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## Independent Examiner's Report to the Trustees of Frontier Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 which are set out on pages 14 to 27.

### Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Company is required by law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Regulations;  
or
- 2) the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.



Karen Hanlan,  
Member of Institute of Chartered Accountants England & Wales  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close, Ettington, CV37 7SZ

Date: 25.9.24

FRONTIER YOUTH TRUST  
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**Statement of Financial Activities (including an Income & Expenditure Account)**

		Un- restricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	62,299	56,633	118,932	132,718
Charitable Activities	2	5,924	-	5,924	448
Trading Activities	3	4,188	-	4,188	5,919
Investments – bank interest		828	-	828	256
<b>Total income</b>		<b>73,239</b>	<b>56,633</b>	<b>129,872</b>	<b>139,341</b>
<b>Expenditure on:</b>					
Raising funds	4	2,687	-	2,687	2,397
Charitable activities	5	77,454	63,918	141,372	151,914
<b>Total Expenditure</b>		<b>80,141</b>	<b>63,918</b>	<b>144,059</b>	<b>154,311</b>
<b>Net (expenditure)/ income in year and net movement in funds</b>		<b>(6,902)</b>	<b>(7,285)</b>	<b>(14,187)</b>	<b>(14,970)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	12	37,006	32,249	69,255	84,225
<b>Total funds carried forward</b>	<b>12</b>	<b>30,104</b>	<b>24,964</b>	<b>55,068</b>	<b>69,255</b>

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

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

**Balance sheet**

Company registered number 03264908	Notes	2024	2023
		£	£
<b>Fixed Assets</b>			
Tangible assets	9	<u>591</u>	<u>887</u>
<b>Current Assets</b>			
Debtors	10	3,672	3,370
Cash at bank and in hand		<u>53,832</u>	<u>66,993</u>
		<b>57,504</b>	<b>70,363</b>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	<b>(3,027)</b>	<b>(1,995)</b>
		<u>54,477</u>	<u>68,368</u>
Net current assets		<b>54,477</b>	<b>68,368</b>
<b>Net assets</b>		<b>55,068</b>	<b>69,255</b>
<b>The funds of the Charity:</b>			
Restricted Funds	12	24,964	32,249
Unrestricted Funds	12	<u>30,104</u>	<u>37,006</u>
<b>Total charity funds</b>		<b>55,068</b>	<b>69,255</b>

The accompanying accounting policies and notes form part of these financial statements.

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/Trustees:

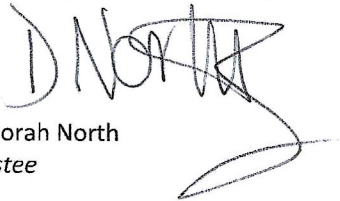
(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 13.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and signed on their behalf by:

Deborah North  
Trustee



Date: 25th September 2024

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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## Principal accounting policies

### Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. Frontier Youth Trust is a cross-border Charitable Company registered with both the Charity Commission in England and Wales and OSCR in Scotland.

### Basis of preparation

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) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Frontier Youth Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funders and to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend, at the discretion of Trustees, on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The costs of administering such funds are charged against the specific fund. The restrictive conditions are binding upon the Charitable Company.

### Income

Income is recognised once the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either; the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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### Principal accounting policies (continued)

Donated services or facilities are recognized when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognized in these accounts.

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Bank interest is shown on the basis of amounts receivable in the year.

#### Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by type.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating an income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	33.33% reducing balance
Fixtures and fittings	-	10% straight line
Computer equipment	-	33.33% straight line

Fixed asset purchases above £250 are capitalised.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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## **Principal accounting policies (continued)**

### **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable within a three month notice period.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### **Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of each year.

### **Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

## Notes to the financial statements

### 1. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	48,886	1,000	49,886
Legacies	13,413	-	13,413
Grants			
- Garfield Weston	-	10,000	10,000
- Souter Trust	-	3,000	3,000
- WF Southall Trust	-	5,000	5,000
- Joseph Rank Trust	-	14,300	14,300
- Benefact Trust	-	23,333	23,333
<b>Total income from donations and legacies</b>	<b>62,299</b>	<b>56,633</b>	<b>118,932</b>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	62,587	-	62,587
Legacies	3,131	-	3,131
Grants			
- Jerusalem Trust	-	20,000	20,000
- Garfield Weston	-	10,000	10,000
- Souter Trust	-	3,000	3,000
- Goodnews Evangelical Mission	-	5,000	5,000
- Childs Charitable Trust	-	5,000	5,000
- Benefact Trust	-	16,000	16,000
Other	8,000	-	8,000
<b>Total income from donations and legacies</b>	<b>73,718</b>	<b>59,000</b>	<b>132,718</b>

FRONTIER YOUTH TRUST  
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for the year ended 31 March 2024

**Notes to the financial statements (continued)**

**2. Income from charitable activities**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Training and earned programme income	5,924	448
Other	-	-
<b>Total income from charitable activities</b>	<b>5,924</b>	<b>448</b>

All income from charitable activities is un-restricted.

**3. Income from trading activities**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Fundraising events	1,419	1,343
Sale of resources and books	2,767	4,576
Other income from fundraising	2	-
<b>Total income from trading activities</b>	<b>4,188</b>	<b>5,919</b>

All income from trading activities was un-restricted.

**4. Analysis of expenditure on raising funds**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	2,687	2,397
<b>Total cost of raising funds</b>	<b>2,687</b>	<b>2,397</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

## Notes to the financial statements (continued)

### 5. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Governance costs £	2024 Total £
Staff costs	87,688	-	-	87,688
Travel, training and subsistence	9,731	-	-	9,731
Newsletter, website & resource materials	2,478	-	-	2,478
Direct project costs	5,027	-	-	5,027
Office costs	-	6,936	-	6,936
Depreciation	-	296	-	296
Bookkeeping and administration fees	-	25,785	-	25,785
Bank charges	-	235	-	235
Legal & professional fees	-	26	-	26
Trustee meeting costs	-	-	1,670	1,670
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2023/24</b>	<b>104,924</b>	<b>33,278</b>	<b>3,170</b>	<b>141,372</b>

Expenditure on charitable activities includes £80,140 relating to un-restricted funds and £63,918 relating to restricted funds.

	Direct costs £	Support costs £	Governance costs £	2023 Total £
Staff costs	82,337	-	-	82,337
Travel, training and subsistence	12,321	-	-	12,321
Newsletter, website & resource materials	3,012	-	-	3,012
Direct project costs	6,111	-	-	6,111
Premises costs	-	4,399	-	4,399
Bookkeeping and administration fees	-	38,820	-	38,820
Bank charges	-	257	-	257
Legal & professional fees	-	35	-	35
Trustee meeting costs	-	-	3,122	3,122
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2022/23</b>	<b>103,781</b>	<b>43,511</b>	<b>4,622</b>	<b>151,914</b>

Expenditure on charitable activities includes £102,322 relating to un-restricted funds and £51,989 relating to restricted funds.

### 6. Net expenditure for the year

	2024 £	2023 £
Net expenditure for the year is stated after charging:		
Depreciation	296	-
Independent examiners fees -		
Independent examination	1,200	1,200
Accountancy services	300	300

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

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## Notes to the financial statements (continued)

### 8. Analysis of staff costs, trustee remuneration and expenses

	2024	2023
	£	£
Salaries	82,721	77,572
National Insurance	217	79
Pension	7,437	7,083
Total	<u>90,375</u>	<u>84,734</u>

### Staff Numbers

	Number	Number
Average number of staff excluding Trustees	<u>6</u>	<u>6</u>

No employees had employee benefits in excess of £60,000 (2023: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year. During the year six Trustees (2023: 4) received reimbursement of expenses or had expenses paid on their behalf of £864 (2023: £1,190) for travel, parking and food served at Trustee meetings.

The key management personnel of the charity comprise the trustees and the Leadership team, comprising three senior members of staff. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (including pension contributions) for the year was £69,487 (2023: £62,037).

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

**Notes to the financial statements (continued)**

**9. Tangible fixed assets**

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At beginning of year	100	14,007	14,107
Additions	-	-	-
At end of year	<u>100</u>	<u>14,007</u>	<u>14,107</u>
<b>Depreciation</b>			
At beginning of year	100	13,120	13,220
Charge for year	-	296	296
At end of year	<u>100</u>	<u>13,416</u>	<u>13,516</u>
<b>Net Book Value</b>			
<b>At 31 March 2024</b>	<u>-</u>	<u>591</u>	<u>591</u>
<b>At 31 March 2023</b>	<u>-</u>	<u>887</u>	<u>887</u>

**10. Debtors**

	2024 £	2023 £
Trade debtors	1,531	108
Prepayments and accrued income	438	585
Income receivable	1,703	2,677
	<u>3,672</u>	<u>3,370</u>

**11. Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	1,098	-
Accruals	1,929	1,995
	<u>3,027</u>	<u>1,995</u>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

**Notes to the financial statements (continued)**

**12. Statement of Funds – current year**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	3,330	-	(3,330)	-	-
Match funding for Jerusalem Trust	3,330	-	(3,330)	-	-
CHK Charities	1,417	-	(1,417)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Benefact Trust	16,000	23,333	(25,722)	-	<b>13,611</b>
WF Southall Trust	-	5,000	(4,011)	-	<b>989</b>
Joseph Rank Trust	-	14,300	(13,108)	-	<b>1,192</b>
Souter Trust	-	3,000	(3,000)	-	-
St Pete’s Saltley Trust	-	1,000	-	-	<b>1,000</b>
Scotland Youth Work	8,172	-	-	-	<b>8,172</b>
	<b>32,249</b>	<b>56,633</b>	<b>(63,918)</b>	<b>-</b>	<b>24,964</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	10,077	-	-	<b>(10,077)</b>	-
General fund	26,929	73,239	(80,141)	<b>10,077</b>	<b>30,104</b>
<b>Total unrestricted funds</b>	<b>37,006</b>	<b>73,239</b>	<b>(80,141)</b>	<b>-</b>	<b>30,104</b>
<b>Total funds</b>	<b>69,255</b>	<b>129,872</b>	<b>(144,059)</b>	<b>-</b>	<b>55,068</b>

**Jerusalem Trust & match funding**

These funds were all raised for the purpose of developing a digital solution to the ongoing support and training of members. This includes an online training platform that will both serve to train members of the movement but also attract new youth workers into missional work.

**CHK Charities**

These funds were granted by CHK Charities Limited for the development of youth work resources.

**Garfield Weston 2022/23 & 23/24**

The funds were granted by Garfield Weston as a contribution towards the continuing development of training and resources for youth workers.

**Benefact Trust**

The funds were granted as part of a three year grant towards the continuing development of training and resources for youth workers.

**WF Southall Trust**

These funds were raised to enable us to employ a trainer for our Diversity Dice resource.

**Joseph Rank Trust**

The funds were granted as part of a three year grant towards the continuing development of training and resources for youth workers.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

## Notes to the financial statements (continued)

### Souter Trust

The funds were granted towards the continuing development of training and resources for youth workers.

### St Peter's Saltley Trust

Towards the cost of running the Prophetic Dreamers – a weekend residential for LGBTQ+ young people

### Scotland Youth Work

Grants and donations were raised during the year to provide youth work in Scotland.

### Designated funds

#### FYT Scotland

This fund represents funds raised in Scotland which Trustees have previously designated towards activities in Scotland. Given the changing nature of our work, these funds were undesignated by the Trustees and added to our General Funds.

### Statement of Funds – prior year

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	3,142	20,000	(19,812)	-	3,330
Match funding for Jerusalem Trust	6,948	13,000	(16,618)	-	3,330
CHK Charities	3,744	-	(2,327)	-	1,417
Garfield Weston 2022/23	-	10,000	(10,000)	-	-
Benefact Trust	-	16,000	-	-	16,000
WF Southall Trust	2,926	-	(2,926)	-	-
Scotland Youth Work	8,478	-	(306)	-	8,172
	<b>25,238</b>	<b>59,000</b>	<b>(51,989)</b>	<b>-</b>	<b>32,249</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	9,197	880	-	-	10,077
General fund	49,790	79,461	(102,322)	-	26,929
<b>Total unrestricted funds</b>	<b>58,987</b>	<b>80,341</b>	<b>(102,322)</b>	<b>-</b>	<b>37,006</b>
<b>Total funds</b>	<b>84,225</b>	<b>139,341</b>	<b>(154,311)</b>	<b>-</b>	<b>69,255</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

## Notes to the financial statements (continued)

### 13. Analysis of net assets between funds – current year

2023/24	Un- restricted £	Restricted £	Total £
Tangible fixed assets	591	-	591
Current assets	32,540	24,964	57,504
Creditors	(3,027)	-	(3,027)
Funds	<u>30,104</u>	<u>24,964</u>	<u>55,068</u>

### 14. Analysis of net assets between funds – prior year

2022/23	Un- restricted £	Restricted £	Total £
Tangible fixed assets	887	-	887
Current assets	38,114	32,249	70,363
Creditors	(1,995)	-	(1,995)
Funds	<u>37,006</u>	<u>32,249</u>	<u>69,225</u>

### 15. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £7,437 (2023: £7,083). There were no contributions payable to the fund at the balance sheet date (2023: £nil).

### 16. Related party transactions

In the year six Trustees made unrestricted donations, in aggregate, of £545 (2023: Two Trustees, £470).

### 17. Controlling Interests

The charity is controlled by the Trustees.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2024

**Notes to the financial statements (continued)**

**18. Prior year comparative Statement of Financial Activities**

	Un- restricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>Income from:</b>			
Donations and legacies	73,718	59,000	132,718
Charitable Activities	448	-	448
Trading Activities	5,919	-	5,919
Investments – bank interest	256	-	256
<b>Total income</b>	<b>80,341</b>	<b>59,000</b>	<b>139,341</b>
<b>Expenditure on:</b>			
Raising funds	2,397	-	2,397
Charitable activities	99,925	51,989	151,914
<b>Total Expenditure</b>	<b>102,322</b>	<b>51,989</b>	<b>154,311</b>
<b>Net (expenditure)/income in year and net movement in funds</b>	<b>(21,981)</b>	<b>7,011</b>	<b>(14,970)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	58,987	25,238	84,225
<b>Total funds carried forward</b>	<b>37,006</b>	<b>32,249</b>	<b>69,255</b>

**FRONTIER YOUTH TRUST**

England & Wales - Charity number 1059328

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# Accounts

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**FRONTIER  
YOUTH TRUST**

**Building a better world for young people**

**FRONTIER YOUTH TRUST**  
(A company limited by guarantee)

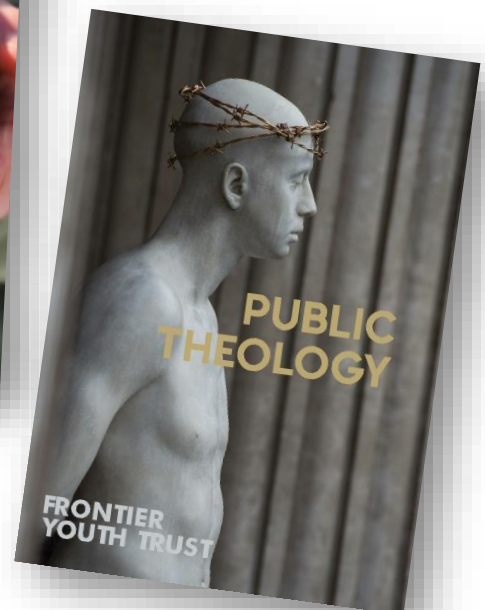
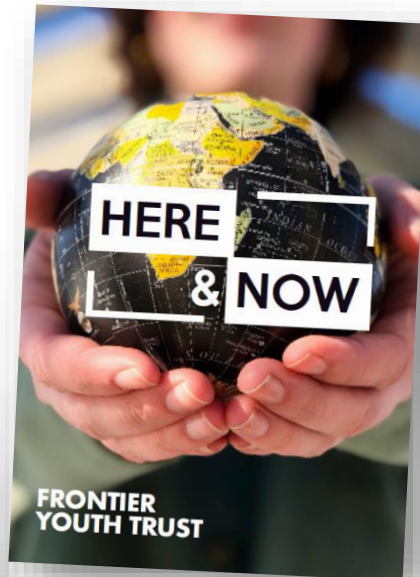
**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Company number 03264908  
Charity numbers 1059328 & SC043239**

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Report of the Trustees

The directors of Frontier Youth Trust (“the charitable company”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

Since the Frontier Youth Trust qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director’s Report) Regulations 2013 is not required.

Frontier Youth Trust also operates under the name FYT.

The Trustees have pleasure in presenting the charitable company’s report and financial statements for the year ended 31 March 2023.

### OBJECTIVES AND ACTIVITIES

Frontier Youth Trust is a movement of pioneering youth workers and projects. We are a movement calling and working for a better world for young people.



***We are home for pioneer youth work.*** We are a mission community active in building a better world for young people. Connecting together sustains and equips isolated youth workers and enables dissemination of good practise. We connect online, through training and events, in regional hubs, and in collaborating on joint projects.

***We are improving and increasing practice on the ground.*** Through training, coaching, practical resources and showcasing good practice, we are resourcing and equipping Christians to take pioneering risks in their work with young people.

***We are calling others to pioneering youth work.*** Together this movement has a loud voice. In theological thinking, campaigning, sharing good ideas, telling stories, we are inspiring and challenging others to join the pioneer movement to reach young people on the margins.

### Inclusion statement

Frontier Youth Trust is passionately committed to equality. As such, we will seek to embrace and champion those who are often marginalised in Christian communities and the wider world, regardless of economic power, age, gender, gender identity, mental health, mental ability, physical ability, race or sexuality. As an organisation and a movement, we will be proactive in affirming all as fearfully and wonderfully made in the image of God. We recognise that we don’t always get this right. We can be unaware of our own prejudices, and we have not always been vocal enough about the things we stand for. At such times we will humbly seek forgiveness and seek to make right what has been wrong. We will work to eliminate discriminatory behaviour wherever it is found and educate those who show prejudice, as we pursue a better world for young people.



### Public benefit

In developing our activities the Trustees are mindful of their obligations to ensure public benefit in accordance with the Charity Commission guidance and commend the evidence contained in this report.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

## Report of the Trustees (continued)

### ACHIEVEMENTS AND PERFORMANCE

#### REVIEW OF ACTIVITIES

Frontier Youth Trust (FYT) is a Christian organisation with over 50-years heritage dedicated to working with young people. We are a movement of pioneering youth workers and projects calling and working for a better world for young people. The FYT movement comprises more than 40 independent local youth work projects working across the country including over 200 locally resourced youth workers and volunteers. These projects and individuals, alongside our staff, trustees and volunteers are our biggest resource. FYT would not achieve what it does without their commitment and service. Frontier Youth Trust resources and facilitates the movement by employing 6 part-time staff (including the Leadership Team and Regional Activists).

**FRONTIER YOUTH TRUST**

# WHERE WE'VE TRAVELLED

## 2023

### ALONGSIDES

Our team has been walking alongside youth practitioners in 1:1 sessions to encourage, support and dream

### WEBINARS

The team has been delivering monthly discussion webinars along the theme of 'The Elephant in the Room'. Themes have included supporting LGBT+ youth; challenging behaviour, youth worker mental health, when the church is silent about sex.

### RESTIVAL

The team delivered our 2nd annual Restival. It is a weekend retreat for movement members. The weekend takes place in the spring and gives space for connection, rest and dreaming

### DELIVERED TRAINING

Our team has delivered training online and in person to support projects and practitioners around the country

### 2ND EDITION OF RESOURCE LAUNCHED

This year we launched the 2nd edition of the Starter Cards. An open ended resource to get conversations flowing.

### BEYOND CONFERENCE

FTY has delivered a learning day for those interested in journeying with children and young people on the margins. Movement members showcase their practice through a series of short talks and discussion sessions. This annual conference is in partnership with Curbs

### LGBTQ+ YOUTH WEEKEND

The team piloted our very first LGBTQ+ Christian youth weekend. We gathered with a group of young change makers to dream and imagine what a space for LGBTQ+ christian young people could look like

### MOVEMENT ZINES

We are now on our 5th edition of the FYT Movement Zine. Zines are filled with articles from practitioners and projects from around the Movement; discussing issues and sharing practice.

### ADVOCACY AT CONFERENCES AND FESTIVALS

The FYT team has represented the Movement at a number of conferences and festivals across the year: selling youth work resources; connecting with potential members and advocating for pioneer youth work.

### DIVERSITY DICE

Our team has been promoting the Diversity Dice inclusion resource across the country. We have been working on partnerships with Salvation Army and Open Table. We have also been developing relationships with the Methodist Church and the Unitarian Church

Let's journey to a new place...

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Report of the Trustees (continued)

### Summary of Activities

We have continued to invest in our innovation strategy to recruit and develop members in pioneer youth work practice and increase belonging within the FYT movement. This strategy included expanding our presence within the sector, diversifying our routes into training with bespoke pathways, and establishing/sustaining an annual pattern of events. We have continued to develop and expand our Membership Offer through a thematic approach with online discussions on key issues, a series of 'Elephant in the Room' webinars, and a renewed 'movement magazine' showcasing stories and experiences from across the FYT movement. We were pleased to re-issue the popular Starter Cards resource to enable deeper conversations with young people.

Our work in the areas of diversity and inclusion has continued to grow with increased training opportunities and continual sales of the Diversity Dice (in partnership with QSpace). We have developed partnerships with the Salvation Army and Methodist Church to extend the reach of this resource. In addition, in responding to concerned youth workers and parents, we began a journey to develop an event to engage with LGBTQIA+ Christian Young People that will come to fruition in the next financial year.



We have seen an increase in new members taking up training and development opportunities, including training for young leaders (U21). Opportunities included training in community leadership, pioneer theology, inclusion and in rest/resistance. Our partnership course with CMS (degree L4) completed a fourth cohort followed by a hiatus for academic year 2022/23. The pathway is relaunching with an expanded cohort of 8 students in 2023.

Building on our previous theological discussions about vision and values, the FYT trustees developed an update to the theological statement within the memorandum of articles, which will be adopted in the year ahead to re-affirm the Christian principles, values and approaches of the FYT movement.

### Plans for the year ahead

In 2023/24 we plan to consolidate the emerging rhythms of the FYT movement, including a continued offering of the Beyond Conference, Restival, Zines, Training Weekends, and Webinars, to better engage and equip our members for youthwork in the margins.

Our diversity dice roll-out will continue, including our new Prophetic Dreamers weekend training & gathering LGBTQIA+ Christian Young People. We are looking to develop our training pathways with a stronger pipeline of new students by working closely with partners.



FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Report of the Trustees (continued)

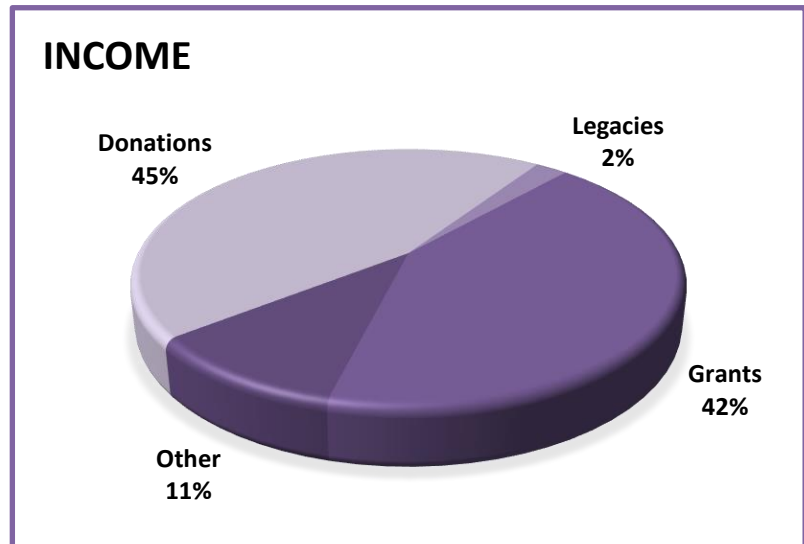
### FINANCIAL REVIEW

Income of £139,341 is reported, an increase compared with the previous year (2022: £114,102). This is primarily due to grants received in the year.

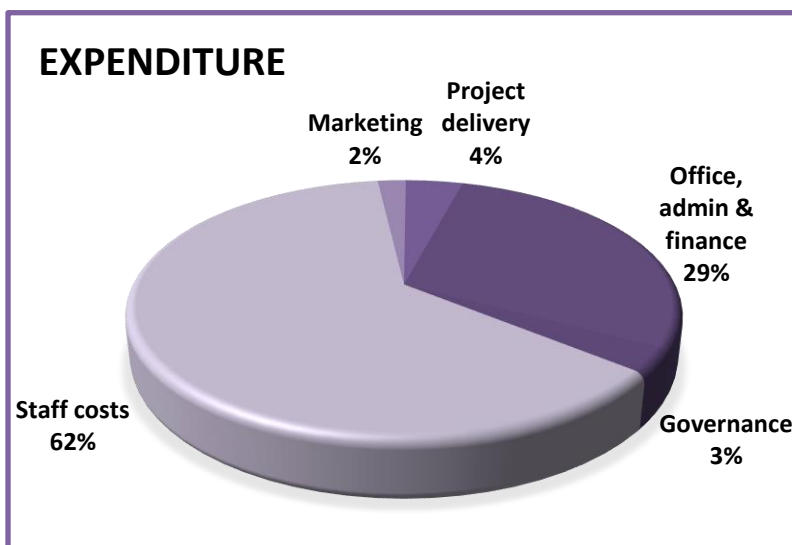
The net expenditure for the year was £14,970 (2022: net expenditure £28,129).

#### Principal funding

The charity has, this financial year, used 'carried forward' grant funding for the purposes given in order to deliver the charitable objects as prescribed, as well as continual work to secure new grant funding.



Sources of funding are detailed in the Financial Statements. FYT receives high levels of funding from both individual supporters, which are generally contributions to unrestricted funds, and grant making organisations. Funds from grant making organisations are generally restricted funds, and are applied to the specified projects.



#### Fundraising

Frontier Youth Trust is very appreciative of its movement members, loyal supporters, and funders, without their generosity none of our work would be possible. Despite challenging economic times, our regular supporters have continued to give generously. We remain privileged that so many of our supporters have continued in their generosity over successive year, but also acknowledge an ageing population of long term supporters who are reaching retirement age and beyond. The trustees are actively considering their strategy to attract new long terms donors.

#### Investment policy

FYT's values and prudent research are used to keep the best return whilst not removing flexibility for our reserves and have chosen investment banks in line with FYT values. Sufficient cash is retained on deposit to ensure adequate cash flow. The organisation is mindful of the £85,000 cap under the UK's Financial Services Compensation Scheme.

#### Reserves policy

Trustees agreed in 2023 to amend the minimum reserves to £20,000 reflecting the current size and liabilities of the organisation. At the end of the year free reserves (defined as un-restricted funds less fixed assets and designated funds) are £26,042, which is more than the current policy. The additional money will be invested in our work over the coming year.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Report of the Trustees (continued)

### Risk management

The Trustees have assessed the major risks to which Frontier Youth Trust is exposed, in particular those related to the operations and finances of Frontier Youth Trust, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Our Risk Management register is reviewed and updated frequently.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 October 1996. The company was registered as a charity on 27 November 1996.

The principal object of the company is mission with young people at risk.

### Appointment of Trustees, induction & training

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

New Trustees are recruited following an analysis by the board of the skills which need to be added to the Board. Because of the faith basis of FYT recruitment is on the basis of using networks and contacts to find people with the relevant skills and experience.

In addition to meeting with the Chair, new trustees are provided with a role description and are offered mentoring with a more established member of the Board.

The Trustee Board administers the charity. It meets at least four times a year and oversees the strategic direction of the charity. The day to day management of FYT is delegated to the Leadership Team.



FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Report of the Trustees (continued)

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees:**

Aaron Bennett  
Tadeusz Billam (Resigned 28 September 2022)  
Andrew Campbell (Appointed 15 June 2023)  
Matthew Davis  
Anna Hembury  
Sally Nash  
Deborah North (Chair)  
Lorimer Passmore (Resigned 28 September 2022)  
Ian Tannahill  
Keith White

**Company Secretary:** Matt Perry

**Patron:** Rt Hon Stephen Timms MP (the position of Patron was retired in May 2023)

**President:** Rt Revd Roger Sainsbury

**Leadership team:** John Wheatley, Dylan Barker, Lauren McCombie

**Charity Number:** 1059328

**Company number:** 03264908

**Scottish Charity Number:** SC043239

**Registered Office:**

434 Forest Road  
Walthamstow  
London  
E17 4PY

**Independent Examiner:**

Karen Hanlan, ACA, FCIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

HSBC  
62 George White Street  
Cabot Circus  
Bristol  
BS1 3BA

**Solicitors:**

Pothecary & Barratt  
Talbot Court  
Gracechurch Street  
London  
EC3 0BS

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Statement of Trustees' responsibilities

The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board and signed on its behalf by:

Deborah North  
*Trustee*

Date: 28<sup>th</sup> September 2023

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Independent Examiner's Report to the Trustees of Frontier Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 which are set out on pages 11 to 24.

### Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Company is required by law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Regulations;  
or
- 2) the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.

Karen Hanlan,  
Member of Institute of Chartered Accountants England & Wales  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close, Ettington, CV37 7SZ

Date: 28/9/2023

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

**Statement of Financial Activities (including an Income & Expenditure Account)**

		Un- restricted funds 2023	Restricted funds 2023	Total 2023	Total 2022
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	73,718	59,000	132,718	111,135
Charitable Activities	2	448	-	448	573
Trading Activities	3	5,919	-	5,919	2,388
Investments – bank interest		256	-	256	6
<b>Total income</b>		<b>80,341</b>	<b>59,000</b>	<b>139,341</b>	<b>114,102</b>
<b>Expenditure on:</b>					
Raising funds	4	2,397	-	2,397	2,350
Charitable activities	5	99,925	51,989	151,914	139,881
<b>Total Expenditure</b>		<b>102,322</b>	<b>51,989</b>	<b>154,311</b>	<b>142,231</b>
<b>Net (expenditure)/ income in year and net movement in funds</b>		<b>(21,981)</b>	<b>7,011</b>	<b>(14,970)</b>	<b>(28,129)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	12	58,987	25,238	84,225	112,354
<b>Total funds carried forward</b>	<b>12</b>	<b>37,006</b>	<b>32,249</b>	<b>69,255</b>	<b>84,225</b>

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

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

**Balance sheet**

Company registered number 03264908	Notes	2023	2022
		£	£
<b>Fixed Assets</b>			
Tangible assets	9	<u>887</u>	-
<b>Current Assets</b>			
Debtors	10	3,370	2,585
Cash at bank and in hand		<u>66,993</u>	83,285
		<b>70,363</b>	85,870
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	<u>(1,995)</u>	(1,645)
		<b>68,368</b>	84,225
Net current assets		<u>68,368</u>	84,225
<b>Net assets</b>		<u><b>69,255</b></u>	<u>84,225</u>
<b>The funds of the Charity:</b>			
Restricted Funds	12	32,249	25,238
Unrestricted Funds	12	<u>37,006</u>	58,987
<b>Total charity funds</b>		<u><b>69,255</b></u>	<u><b>84,225</b></u>

The accompanying accounting policies and notes form part of these financial statements.

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/Trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 10.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and signed on their behalf by:

Deborah North  
Trustee

Date: 28<sup>th</sup> September 2023

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Principal accounting policies

### Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. Frontier Youth Trust is a cross-border Charitable Company registered with both the Charity Commission in England and Wales and OSCR in Scotland.

### Basis of preparation

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) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Frontier Youth Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funders and to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend, at the discretion of Trustees, on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The costs of administering such funds are charged against the specific fund. The restrictive conditions are binding upon the Charitable Company.

### Income

Income is recognised once the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either; the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Principal accounting policies (continued)

Donated services or facilities are recognized when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognized in these accounts.

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Bank interest is shown on the basis of amounts receivable in the year.

### Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by type.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating an income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	33.33% reducing balance
Fixtures and fittings	-	10% straight line
Computer equipment	-	33.33% straight line

Fixed asset purchases above £250 are capitalised.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## **Principal accounting policies (continued)**

### **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable within a three month notice period.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### **Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of each year.

### **Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

## Notes to the financial statements

### 1. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	62,587	-	62,587
Legacies	3,131	-	3,131
Grants			
- Jerusalem Trust	-	20,000	20,000
- Garfield Weston	-	10,000	10,000
- Souter Trust	-	3,000	3,000
- Goodnews Evangelical Mission	-	5,000	5,000
- Childs Charitable Trust	-	5,000	5,000
- Benefact Trust	-	16,000	16,000
Other	8,000	-	8,000
<b>Total income from donations and legacies</b>	<b>73,718</b>	<b>59,000</b>	<b>132,718</b>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	57,971	-	57,971
Legacies	24,764	-	24,764
Grants			
- Jerusalem Trust	-	20,000	20,000
- Souter Trust	-	4,000	4,000
- Barnabus Trusts	-	2,000	2,000
Other	2,400	-	2,400
<b>Total income from donations and legacies</b>	<b>85,135</b>	<b>26,000</b>	<b>111,135</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

**Notes to the financial statements (continued)**

**2. Income from charitable activities**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Training and earned programme income	448	473
Other	-	100
	448	573
<b>Total income from charitable activities</b>	<b>448</b>	<b>573</b>

All income from charitable activities is un-restricted.

**3. Income from trading activities**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Fundraising events	1,343	690
Sale of resources and books	4,576	1,662
Other income from fundraising	-	36
	5,919	2,388
<b>Total income from trading activities</b>	<b>5,919</b>	<b>2,388</b>

All income from trading activities was un-restricted.

**4. Analysis of expenditure on raising funds**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	2,397	2,350
	2,397	2,350
<b>Total cost of raising funds</b>	<b>2,397</b>	<b>2,350</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

## Notes to the financial statements (continued)

### 5. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Governance costs £	2023 Total £
Staff costs	82,337	-	-	82,337
Travel, training and subsistence	12,321	-	-	12,321
Newsletter, website & resource materials	3,012	-	-	3,012
Direct project costs	6,111	-	-	6,111
Premises costs	-	4,399	-	4,399
Bookkeeping and administration fees	-	38,820	-	38,820
Bank charges	-	257	-	257
Legal & professional fees	-	35	-	35
Trustee meeting costs	-	-	3,122	3,122
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2021/22</b>	<b>103,781</b>	<b>43,511</b>	<b>4,622</b>	<b>151,914</b>

Expenditure on charitable activities includes £102,322 relating to un-restricted funds and £51,989 relating to restricted funds.

	Direct costs £	Support costs £	Governance costs £	2022 Total £
Staff costs	75,992	-	-	75,992
Travel, training and subsistence	6,292	-	-	6,292
Newsletter, website & resource materials	9,739	-	-	9,739
Direct project costs	1,001	-	-	1,001
Premises costs	-	5,152	-	5,152
Bookkeeping and administration fees	-	38,820	-	38,820
Bank charges	-	117	-	117
Legal & professional fees	-	48	-	48
Trustee meeting costs	-	-	1,220	1,220
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2021/22</b>	<b>93,024</b>	<b>44,137</b>	<b>2,720</b>	<b>139,881</b>

Expenditure on charitable activities includes £95,985 relating to un-restricted funds and £43,896 relating to restricted funds.

### 6. Net expenditure for the year

	2023 £	2022 £
Net expenditure for the year is stated after charging:		
Depreciation	-	-
Independent examiners fees -		
Independent examination	1,200	1,200
Accountancy services	300	300

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

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## Notes to the financial statements (continued)

### 8. Analysis of staff costs, trustee remuneration and expenses

	2023	2022
	£	£
Salaries	77,572	72,596
National Insurance	79	528
Pension	7,083	5,218
Total	<u>84,734</u>	<u>78,342</u>

### Staff Numbers

	Number	Number
Average number of staff excluding Trustees	<u>6</u>	<u>5</u>

No employees had employee benefits in excess of £60,000 (2022: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year. During the year four Trustees (2022: 1) received reimbursement of expenses or had expenses paid on their behalf of £1,190 (2022: £105 for travel, parking and food served at Trustee meetings).

The key management personnel of the charity comprise the trustees and the Leadership team, comprising three senior members of staff. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (including pension contributions) for the year was £62,037 (2022: £58,597).

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

**Notes to the financial statements (continued)**

**9. Tangible fixed assets**

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At beginning of year	100	13,120	13,220
Additions	-	887	887
At end of year	100	14,007	14,107
<b>Depreciation</b>			
At beginning and end of year	100	13,120	13,220
<b>Net Book Value</b>			
<b>At 31 March 2023</b>	-	887	887
<b>At 31 March 2022</b>	-	-	-

**10. Debtors**

	2023 £	2022 £
Trade debtors	108	433
Prepayments and accrued income	585	939
Income receivable	2,677	1,213
	3,370	2,585

**11. Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	-	127
Accruals	1,995	1,518
	1,995	1,645

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

## Notes to the financial statements (continued)

### 12. Statement of Funds – current year

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	3,142	20,000	(19,812)	-	3,330
Match funding for Jerusalem Trust	6,948	13,000	(16,618)	-	3,330
CHK Charities	3,744	-	(2,327)	-	1,417
Garfield Weston 2022/23	-	10,000	(10,000)	-	-
Benefact Trust	-	16,000	-	-	16,000
WF Southall Trust	2,926	-	(2,926)	-	-
Scotland Youth Work	8,478	-	(306)	-	8,172
	<u>25,238</u>	<u>59,000</u>	<u>(51,989)</u>	<u>-</u>	<u>32,249</u>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	9,197	880	-	-	10,077
General fund	49,790	79,461	(102,322)	-	26,929
<b>Total unrestricted funds</b>	<u>58,987</u>	<u>80,341</u>	<u>(102,322)</u>	<u>-</u>	<u>37,006</u>
<b>Total funds</b>	<u>84,225</u>	<u>139,341</u>	<u>(154,311)</u>	<u>-</u>	<u>69,255</u>

#### Jerusalem Trust & match funding

These funds were all raised for the purpose of developing a digital solution to the ongoing support and training of members. This includes an online training platform that will both serve to train members of the movement but also attract new youth workers into missional work.

#### CHK Charities

These funds were granted by CHK Charities Limited for the development of youth work resources.

#### Garfield Weston 2022/23

The funds were granted by Garfield Weston as a contribution towards the continuing development of training and resources for youth workers.

#### Benefact Trust

The funds were granted by the Benefact Trust as a contribution towards the continuing development of training and resources for youth workers.

#### WF Southall Trust

These funds were raised to enable us to employ a trainer for our Diversity Dice resource. Recruitment of this person has now been completed.

#### Scotland Youth Work

Grants and donations were raised during the year to provide youth work in Scotland.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

**Notes to the financial statements (continued)**

**Designated funds**

**FYT Scotland**

This fund represents funds raised in Scotland which Trustees have designated towards activities in Scotland.

**Statement of Funds – prior year**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	6,260	20,000	(23,118)	-	3,142
CHK Charities	3,744	-	-	-	3,744
Garfield Weston 2018	392	-	(392)	-	-
Garfield Weston 2020	6,260	-	(6,260)	-	-
Match funding for Jerusalem Trust	13,000	6,000	(12,052)	-	6,948
WF Southall Trust	5,000	-	(2,074)	-	2,926
Scotland Youth Work	8,478	-	-	-	8,478
	<u>43,134</u>	<u>26,000</u>	<u>(43,896)</u>	<u>-</u>	<u>25,238</u>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	8,317	880	-	-	9,197
General fund	60,903	87,222	(98,335)	-	49,790
<b>Total unrestricted funds</b>	<u>69,220</u>	<u>88,102</u>	<u>(98,335)</u>	<u>-</u>	<u>58,987</u>
<b>Total funds</b>	<u>112,354</u>	<u>114,102</u>	<u>(142,321)</u>	<u>-</u>	<u>84,225</u>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

## Notes to the financial statements (continued)

### 13. Analysis of net assets between funds – current year

	Un- restricted £	Restricted £	Total £
Tangible fixed assets	887	-	887
Current assets	38,114	32,249	70,363
Creditors	(1,995)	-	(1,995)
Funds	<u>37,006</u>	<u>32,249</u>	<u>69,225</u>

### 14. Analysis of net assets between funds – prior year

	Un- restricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Current assets	60,632	25,238	85,870
Creditors	(1,645)	-	(1,645)
Funds	<u>58,987</u>	<u>25,238</u>	<u>84,225</u>

### 15. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £7,083 (2022: £5,218). There were no contributions payable to the fund at the balance sheet date (2022: £nil).

### 16. Related party transactions

Frontier Youth Trust has worked in partnership with another charity Worth Unlimited, delivering learning and Community Days and contracted supervision. Frontier Youth Trust paid Worth Unlimited £38,820 (2022: £38,820) for bookkeeping and administrative services during the year.

In the year two Trustees made unrestricted donation, in aggregate, of £470 (2022: Two Trustees, £610).

### 17. Controlling Interests

The charity is controlled by the Trustees.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2023

**Notes to the financial statements (continued)**

**18. Prior year comparative Statement of Financial Activities**

	Un- restricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
<b>Income from:</b>			
Donations and legacies	85,135	26,000	111,135
Charitable Activities	573	-	573
Trading Activities	2,388	-	2,388
Investments – bank interest	6	-	6
<b>Total income</b>	<b>88,102</b>	<b>26,000</b>	<b>114,102</b>
<b>Expenditure on:</b>			
Raising funds	2,350	-	2,350
Charitable activities	95,985	43,896	139,881
<b>Total Expenditure</b>	<b>98,335</b>	<b>43,896</b>	<b>142,231</b>
<b>Net expenditure in year and net movement in funds</b>	<b>(10,233)</b>	<b>(17,896)</b>	<b>(28,129)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	69,220	43,134	112,354
<b>Total funds carried forward</b>	<b>58,987</b>	<b>25,238</b>	<b>84,225</b>

**FRONTIER YOUTH TRUST**

England & Wales - Charity number 1059328

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# Accounts

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**FRONTIER YOUTH TRUST  
(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**Company number 03264908  
Charity numbers 1059328 & SC043239**

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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## Report of the Trustees

The directors of Frontier Youth Trust (“the charitable company”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

Since the Frontier Youth Trust qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director’s Report) Regulations 2013 is not required.

Frontier Youth Trust also operates under the name FYT.

The Trustees have pleasure in presenting the charitable company’s report and financial statements for the year ended 31 March 2022.

## OBJECTIVES AND ACTIVITIES

Frontier Youth Trust is a movement of pioneering youth workers and projects. We are a movement calling and working for a better world for young people.

***We are home for pioneer youth work.*** We are a mission community active in building a better world for young people. Connecting together sustains and equips isolated youth workers and enables dissemination of good practise. We connect online, through training and events, in regional hubs, and in collaborating on joint projects.

***We are improving and increasing practice on the ground.*** Through training, coaching, practical resources and showcasing good practice, we are resourcing and equipping Christians to take pioneering risks in their work with young people.

***We are calling others to pioneering youth work.*** Together this movement has a loud voice. In theological thinking, campaigning, sharing good ideas, telling stories, we are inspiring and challenging others to join the pioneer movement to reach young people on the margins.

### Inclusion statement

Frontier Youth Trust is passionately committed to equality. As such, we will seek to embrace and champion those who are often marginalised in Christian communities and the wider world, regardless of economic power, age, gender, gender identity, mental health, mental ability, physical ability, race or sexuality. As an organisation and a movement, we will be proactive in affirming all as fearfully and wonderfully made in the image of God. We recognise that we don’t always get this right. We can be unaware of our own prejudices, and we have not always been vocal enough about the things we stand for. At such times we will humbly seek forgiveness and seek to make right what has been wrong. We will work to eliminate discriminatory behaviour wherever it is found and educate those who show prejudice, as we pursue a better world for young people.

### Public benefit

In developing our activities the Trustees are mindful of their obligations to ensure public benefit in accordance with the Charity Commission guidance and commend the evidence contained in this report.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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## Report of the Trustees (continued)

### ACHIEVEMENTS AND PERFORMANCE

#### REVIEW OF ACTIVITIES

Frontier Youth Trust (FYT) is a Christian organisation with over 50-years heritage dedicated to working with young people. We are a movement of pioneering youth workers and projects calling and working for a better world for young people. The FYT movement comprises more than 40 independent local youth work projects working across the country including over 200 locally resourced youth workers and volunteers. These projects and individuals, alongside our staff, trustees and volunteers are our biggest resource. FYT would not achieve what it does without their commitment and service. Frontier Youth Trust resources and facilitates the movement by employing 6 part-time staff (including the Leadership Team and Regional Activists).

#### Life post Covid-19

The team returned to full capacity in March 2021, however it is worth noting that life post-COVID has meant a slow return to 'normal' with the toll of the pandemic being felt by many, including those FYT works alongside. This has informed the work the Leadership Team has done around e.g. the theme of 'Slow Youth Work' (see below). Although the beginning of this year was a slow return, by the end of March 2022 FYT has been able to re-connect and establish new contacts with youth workers and projects around the UK.

#### Summary of Activities

The appointment of a new Movement Advocate in May 2021 has brought a new dynamic to the Leadership Team and renewed enthusiasm. Two theological discussion sessions were held, which saw Trustees and members of the team come together to review FYT's theological statement. A document reflecting these discussions *FYT's 'living theology'* has been adopted by the board and offers clarity for moving forward. FYT's Safeguarding Policy was also reviewed and strengthened.

Alongside FYT's primary work with youth workers and projects, the Leadership Team have used a theme approach to curate conversation, the main one this year being around 'Slow Youth Work'. This has been used to foster greater conversation over social media and created materials to be shared wider with FYT's supporters. This theme was also used for a retreat for members in January 2022 'Restival' which 14 people attended. Out of this the theme a 'call to resistance' informed the Leadership Team's display at the National Youth Work Conference in November 2021 and FYT News, our supporter Newsletter.

In terms of training, the Leadership Team has taught modules for Church Mission Society in Pioneer Youth Ministry, Reflective practice, Local Theology and Church in Mission. They also delivered detached youth work training and continued to pilot an online training programme (Beyond) for pioneer youth workers.

The Leadership Team presented a new Membership Offer in February 2022 which is hoped will increase engagement and bring in some additional funding.

Our new Brand Ambassador was appointed, and this has seen increased promotion and sales of the Diversity Dice as well as continuing the partnership with Salvation Army.

#### Plans for the year ahead

A dedicated Giving Week will run in May 2022 to encourage giving and to grow awareness of the work of FYT, if successful the hope is to run these again in the future. The Leadership Team will continue to support youth workers, and with the appointment of a new Movement Advocate in the Northwest hope to expand our contacts across the North. FYT will also continue to work on the Membership Offer. The team are running in collaboration with CURBS a 'Beyond Youthwork' Conference in September 2022. FYT will have a presence at the Greenbelt Festival and National Youth Work Conference to make connections and sell resources. It is hoped that the first cohort of students will complete the 'Beyond' online training course, and new students will be recruited. The team are developing a new style of newsletter, 'Zine, which will see more stories from the wider movement and is hoped to increase the reach of FYT, as well as appealing to our existing supporter base. In relation to the Diversity Dice FYT are looking to develop further partnerships. John Wheatley will also be taking a Sabbatical from 1<sup>st</sup> June – 1<sup>st</sup> August in 2022.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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## Report of the Trustees (continued)

### FINANCIAL REVIEW

Income of £114,102 is reported, a decrease compared with the previous year (2021: £ 172,921). This is primarily due to a number of Restricted Funds which were received in the previous year and spent out during this one.

The net expenditure for the year was £28,129 (2021: net income £50,075).

### Principal funding

The charity has, this financial year, used 'carried forward' grant funding for the purposes given in order to deliver the charitable objects as prescribed.

Sources of funding are detailed in the Financial Statements. FYT receives high levels of funding from both individual supporters, which are generally contributions to unrestricted funds, and grant making organisations.

Funds from grant making organisations are generally restricted funds, and are applied to the specified projects.

### Fundraising

Frontier Youth Trust is very appreciative of its movement members, loyal supporters, and funders, without their generosity none of our work would be possible. Despite challenging economic times, our regular supporters have continued to give generously. The trustees acknowledge there has been some criticism of some practices within the sector but are pleased to state that FYT has not been involved in any such practice. We remain privileged that so many of our supporters have continued in their generosity over successive years.

### Investment policy

FYT's values and prudent research are used to keep the best return whilst not removing flexibility for our reserves and have chosen investment banks in line with FYT values. Sufficient cash is retained on deposit to ensure adequate cash flow. The organisation is mindful of the £85,000 cap under the UK's Financial Services Compensation Scheme.

### Reserves policy

The current estimated maximum cost of redundancy and meeting all organisational liabilities is £40,000, the policy set by Trustees. At the end of the year free reserves (defined as un-restricted funds less fixed assets) are £58,987, which is in excess of current policy, however, this excess has been budgeted for expenditure over the coming year. The principal liability is redundancy payments in the event that FYT ceases to trade.

### Risk management

The Trustees have assessed the major risks to which Frontier Youth Trust is exposed, in particular those related to the operations and finances of Frontier Youth Trust, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Our Risk Management register is reviewed and updated frequently.

FRONTIER YOUTH TRUST  
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for the year ended 31 March 2022

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## **Report of the Trustees (continued)**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 October 1996. The company was registered as a charity on 27 November 1996.

The principal object of the company is mission with young people at risk.

#### **Appointment of Trustees, induction & training**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

New Trustees are recruited following an analysis by the board of the skills which need to be added to the Board. Because of the faith basis of FYT recruitment is on the basis of using networks and contacts to find people with the relevant skills and experience.

In addition to meeting with the Chair, new trustees are provided with a role description and are offered mentoring with a more established member of the Board.

The Trustee Board administers the charity. It meets at least four times a year and oversees the strategic direction of the charity. The day to day management of FYT is delegated to the Leadership Team.

FRONTIER YOUTH TRUST  
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## Report of the Trustees (continued)

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees:**

Tadeusz Billam  
Matthew Davis  
Anna Hembury  
Sally Nash  
Deborah North  
Lorimer Passmore (Chair)  
Ian Tannahill  
Keith White  
Aaron Bennett (appointed 23 April 2021)

**Company Secretary:** Matthew Perry

**Patron:** Rt Hon Stephen Timms MP  
**President:** Rt Revd Roger Sainsbury

**Leadership team:** John Wheatley, Dylan Barker, Lauren McCombie (appointed April 2021)

**Charity Number:** 1059328

**Company number:** 03264908

**Scottish Charity Number:** SC043239

**Registered Office:**

434 Forest Road  
Walthamstow  
London  
E17 4PY

**Independent Examiner:**

Karen Hanlan, ACA, FCIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

HSBC  
62 George White Street  
Cabot Circus  
Bristol  
BS1 3BA

**Solicitors:**

Pothecary & Barratt  
Talbot Court  
Gracechurch Street  
London  
EC3 0BS

FRONTIER YOUTH TRUST  
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## Statement of Trustees' responsibilities

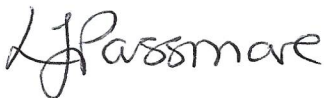
The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board and signed on its behalf by:



Lorimer Passmore  
Trustee

Date: 28<sup>th</sup> Sept 2022

FRONTIER YOUTH TRUST  
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for the year ended 31 March 2022

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## Independent Examiner's Report to the Trustees of Frontier Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 which are set out on pages 10 to 23.

### Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Company is required by law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Regulations; or
- 2) the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.



Karen Hanlan,  
Member of Institute of Chartered Accountants England & Wales  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington, CV37 7SZ

Date: 28<sup>th</sup> September 2022

FRONTIER YOUTH TRUST  
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**Statement of Financial Activities (including an Income & Expenditure Account)**

		Un- restricted funds 2022	Restricted funds 2022	Total 2022	Total 2021
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	85,135	26,000	111,135	169,757
Charitable Activities	2	573	-	573	1,472
Trading Activities	3	2,388	-	2,388	1,675
Investments – bank interest		6	-	6	17
<b>Total income</b>		<b>88,102</b>	<b>26,000</b>	<b>114,102</b>	<b>172,921</b>
<b>Expenditure on:</b>					
Raising funds	4	2,350	-	2,350	2,295
Charitable activities	5	95,985	43,896	139,881	120,551
<b>Total Expenditure</b>		<b>98,335</b>	<b>43,896</b>	<b>142,231</b>	<b>122,846</b>
<b>Net (expenditure)/ income in year and net movement in funds</b>		<b>(10,233)</b>	<b>(17,896)</b>	<b>(28,129)</b>	<b>50,075</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	12	69,220	43,134	112,354	62,279
<b>Total funds carried forward</b>	<b>12</b>	<b>58,987</b>	<b>25,238</b>	<b>84,225</b>	<b>112,354</b>

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

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

**Balance sheet**

Company registered number 03264908	Notes	2022	2021
		£	£
<b>Fixed Assets</b>			
Tangible assets	9	-	-
<b>Current Assets</b>			
Debtors	10	2,585	2,706
Cash at bank and in hand		83,285	111,183
		<b>85,870</b>	<b>113,889</b>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	(1,645)	(1,535)
		<b>84,225</b>	<b>112,354</b>
Net current assets		<b>84,225</b>	<b>112,354</b>
<b>Net assets</b>		<b>84,225</b>	<b>112,354</b>
<b>The funds of the Charity:</b>			
Restricted Funds	12	25,238	43,134
Unrestricted Funds	12	58,987	69,220
<b>Total charity funds</b>		<b>84,225</b>	<b>112,354</b>

The accompanying accounting policies and notes form part of these financial statements.

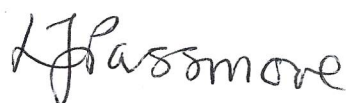
For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/Trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 9.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Approved by the Trustees and signed on their behalf by:  
Lorimer Passmore, Trustee

Date: 28<sup>th</sup> Sept 2022

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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## Principal accounting policies

### Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. Frontier Youth Trust is a cross-border Charitable Company registered with both the Charity Commission in England and Wales and OSCR in Scotland.

### Basis of preparation

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) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Frontier Youth Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funders and to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend, at the discretion of Trustees, on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The costs of administering such funds are charged against the specific fund. The restrictive conditions are binding upon the Charitable Company.

### Income

Income is recognised once the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either; the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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### Principal accounting policies (continued)

Donated services or facilities are recognized when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognized in these accounts.

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Bank interest is shown on the basis of amounts receivable in the year.

#### Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by type.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating an income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	33.33% reducing balance
Fixtures and fittings	-	10% straight line
Computer equipment	-	33.33% straight line

Fixed asset purchases above £250 are capitalised.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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## **Principal accounting policies (continued)**

### **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable within a three month notice period.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### **Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of each year.

### **Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

## Notes to the financial statements

### 1. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	57,971	-	57,971
Legacies	24,764	-	24,764
Grants			
- Jerusalem Trust	-	20,000	20,000
- Souter Trust	-	4,000	4,000
- Barnabus Trusts	-	2,000	2,000
Other	2,400	-	2,400
<b>Total income from donations and legacies</b>	<b>85,135</b>	<b>26,000</b>	<b>111,135</b>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	79,003	-	79,003
Legacies	18,162	-	18,162
Grants			
- Garfield Weston	-	20,000	20,000
- Jerusalem Trust	-	20,000	20,000
- Goodnews Evangelical Mission	-	8,000	8,000
- Childs Charitable Trust	-	5,000	5,000
- WF Southall Trust	-	5,000	5,000
HMRC Job Retention Support Grants	9,442	-	9,442
Other	5,150	-	5,150
<b>Total income from donations and legacies</b>	<b>111,757</b>	<b>58,000</b>	<b>169,757</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

**Notes to the financial statements (continued)**

**2. Income from charitable activities**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Training and earned programme income	473	1,050
Other	100	422
	<b>573</b>	<b>1,472</b>
<b>Total income from charitable activities</b>	<b>573</b>	<b>1,472</b>

All income from charitable activities is un-restricted.

**3. Income from trading activities**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fundraising events	690	840
Sale of resources and books	1,662	782
Other income from fundraising	36	53
	<b>2,388</b>	<b>1,675</b>
<b>Total income from trading activities</b>	<b>2,388</b>	<b>1,675</b>

All income from trading activities was un-restricted.

**4. Analysis of expenditure on raising funds**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	2,350	2,295
	<b>2,350</b>	<b>2,295</b>
<b>Total cost of raising funds</b>	<b>2,350</b>	<b>2,295</b>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

## Notes to the financial statements (continued)

### 5. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Governance costs £	2022 Total £
Staff costs	75,992	-	-	75,992
Travel, training and subsistence	6,292	-	-	6,292
Newsletter, website & resource materials	9,739	-	-	9,739
Direct project costs	1,001	-	-	1,001
Premises costs	-	5,152	-	5,152
Bookkeeping and administration fees	-	38,820	-	38,820
Bank charges	-	117	-	117
Legal & professional fees	-	48	-	48
Trustee meeting costs	-	-	1,220	1,220
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2021/22</b>	<b>93,024</b>	<b>44,137</b>	<b>2,720</b>	<b>139,881</b>

Expenditure on charitable activities includes £95,985 relating to un-restricted funds and £43,896 relating to restricted funds.

	Direct costs £	Support costs £	Governance costs £	2021 Total £
Staff costs	68,979	-	-	68,979
Travel, training and subsistence	1,628	-	-	1,628
Newsletter, website & resource materials	2,898	-	-	2,898
Direct project costs	1,376	-	-	1,376
Premises costs	-	3,815	-	3,815
Bookkeeping and administration fees	-	40,240	-	40,240
Bank charges	-	67	-	67
Legal & professional fees	-	48	-	48
Independent Examiners fee	-	-	1,500	1,500
<b>Total 2020/21</b>	<b>74,881</b>	<b>44,170</b>	<b>1,500</b>	<b>120,551</b>

Expenditure on charitable activities includes £88,599 relating to un-restricted funds and £34,247 relating to restricted funds

### 6. Net expenditure for the year

	2022 £	2021 £
Net expenditure for the year is stated after charging:		
Depreciation	-	-
Independent examiners fees -		
Independent examination	1,200	1,200
Accountancy services	300	300

FRONTIER YOUTH TRUST  
Financial Statements  
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**Notes to the financial statements (continued)**

**8. Analysis of staff costs, trustee remuneration and expenses**

	<b>2022</b>	2021
	<b>£</b>	£
Salaries	<b>72,596</b>	66,594
National Insurance	<b>528</b>	-
Pension	<b>5,218</b>	4,680
Total	<b>78,342</b>	71,274

**Staff Numbers**

	<b>Number</b>	Number
Average number of staff excluding Trustees	<b>5</b>	5

No employees had employee benefits in excess of £60,000 (2021: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year. During the year one Trustee (2021: 1) received reimbursement of expenses or had expenses paid on their behalf of £105 (2021: £105 for travel, parking and food served at Trustee meetings).

The key management personnel of the charity comprise the trustees and the Leadership team, comprising three senior members of staff. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (including pension contributions) for the year was £58,597 (2021: £51,811).

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

**Notes to the financial statements (continued)**

**9. Tangible fixed assets**

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At beginning and end of year	100	13,120	13,220
<b>Depreciation</b>			
At beginning and end of year	100	13,120	13,220
<b>Net Book Value</b>			
<b>At 31 March 2022 &amp; 2021</b>	-	-	-

**10. Debtors**

	2022 £	2021 £
Trade debtors	433	11
Prepayments and accrued income	939	1,063
Gift Aid recoverable	1,213	1,632
	<u>2,585</u>	<u>2,706</u>

**11. Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	127	35
Deferred income	-	-
Accruals	1,519	1,500
	<u>1,645</u>	<u>1,535</u>
<b>Deferred income:</b>	2022	2021
	£	£
Balance brought forward	-	840
Transferred to statement of financial activities	-	(840)
Deferred in year	-	-
	<u>-</u>	<u>-</u>
Balance at end of year	-	-

Deferred income relates to income for services received in advance of the period to which they relate.

FRONTIER YOUTH TRUST  
Financial Statements  
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**Notes to the financial statements (continued)**

**12. Statement of Funds – current year**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	6,260	20,000	(23,118)	-	3,142
CHK Charities	3,744	-	-	-	3,744
Garfield Weston 2018	392	-	(392)	-	-
Garfield Weston 2020	6,260	-	(6,260)	-	-
Match funding for Jerusalem Trust	13,000	6,000	(12,052)	-	6,948
WF Southall Trust	5,000	-	(2,074)	-	2,926
Scotland Youth Work	8,478	-	-	-	8,478
	<u>43,134</u>	<u>26,000</u>	<u>(43,896)</u>	<u>-</u>	<u>25,238</u>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	8,317	880	-	-	9,197
General fund	60,903	87,222	(98,335)	-	49,790
<b>Total unrestricted funds</b>	<u>69,220</u>	<u>88,102</u>	<u>(98,335)</u>	<u>-</u>	<u>58,987</u>
<b>Total funds</b>	<u>112,354</u>	<u>114,102</u>	<u>(142,321)</u>	<u>-</u>	<u>84,225</u>

**Jerusalem Trust & match funding**

These funds were all raised for the purpose of developing a digital solution to the ongoing support and training of members. This includes an online training platform that will both serve to train members of the movement but also attract new youth workers into missional work.

**WF Southall Trust**

These funds were raised to enable us to employ a trainer for our Diversity Dice resource. Recruitment of this person has now been completed.

**Garfield Weston**

These funds were granted by Garfield Weston towards supporting and developing StreetSpace projects in the North East.

**CHK Charities**

These funds were granted by CHK Charities Limited for the development of youth work resources.

**Scotland Youth Work**

Grants and donations were raised during the year to provide youth work in Scotland.

**Designated funds**

**FYT Scotland**

This fund represents funds raised in Scotland which Trustees have designated towards activities in Scotland.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

**Notes to the financial statements (continued)**

**Statement of Funds – prior year**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Jerusalem Trust	-	20,000	(13,740)	-	6,260
CHK Charities	3,744	-	-	-	3,744
Garfield Weston 2018	7,159	-	(6,767)	-	392
Garfield Weston 2020	-	20,000	(13,740)	-	6,260
Goodnews Evangelical Trust	-	8,000	-	-	8,000
Childs Charitable Trust	-	5,000	-	-	5,000
WF Southall Trust	-	5,000	-	-	5,000
Scotland Youth Work	8,478	-	-	-	8,478
	<u>19,381</u>	<u>58,000</u>	<u>(34,247)</u>	<u>-</u>	<u>43,134</u>
<b>Unrestricted funds</b>					
- <i>Designated funds</i>					
- FYT Scotland	8,317	-	-	-	8,317
General fund	34,581	114,921	(88,599)	-	60,903
<b>Total unrestricted funds</b>	<u>42,898</u>	<u>114,921</u>	<u>(88,599)</u>	<u>-</u>	<u>69,220</u>
<b>Total funds</b>	<u>62,279</u>	<u>172,921</u>	<u>(122,846)</u>	<u>-</u>	<u>112,354</u>

**13. Analysis of net assets between funds – current year**

	Un- restricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Current assets	60,632	25,238	85,870
Creditors	(1,645)	-	(1,645)
Funds	<u>58,987</u>	<u>25,238</u>	<u>84,225</u>

**14. Analysis of net assets between funds – prior year**

	Un- restricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Current assets	70,755	43,134	113,889
Creditors	(1,535)	-	(1,535)
Funds	<u>69,220</u>	<u>43,134</u>	<u>112,354</u>

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

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## Notes to the financial statements (continued)

### 15. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £5,218 (2021: £4,680). There were no contributions payable to the fund at the balance sheet date (2021: £nil).

### 16. Related party transactions

Frontier Youth Trust has worked in partnership with another charity Worth Unlimited, delivering learning and Community Days and contracted supervision. Frontier Youth Trust paid Worth Unlimited £38,820 (2020: £40,240) for bookkeeping and administrative services during the year.

In the year two Trustees made unrestricted donation, in aggregate, of £610 (2021: Two Trustees, £612).

### 17. Controlling Interests

The charity is controlled by the Trustees.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2022

**Notes to the financial statements (continued)**

**18. Prior year comparative Statement of Financial Activities**

	Un- restricted funds 2021	Restricted funds 2021	Total 2021
<b>Income from:</b>	£	£	£
Donations and legacies	111,757	58,000	169,757
Charitable Activities	1,472	-	1,472
Trading Activities	1,675	-	1,675
Investments – bank interest	17	-	17
<b>Total income</b>	<b>114,921</b>	<b>58,000</b>	<b>179,921</b>
<b>Expenditure on:</b>			
Raising funds	-	-	-
Charitable activities	88,599	34,247	122,846
<b>Total Expenditure</b>	<b>88,599</b>	<b>34,247</b>	<b>122,846</b>
<b>Net income and net movement in funds in year</b>	<b>26,322</b>	<b>23,753</b>	<b>50,075</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	42,898	19,381	62,279
<b>Total funds carried forward</b>	<b>69,220</b>	<b>43,134</b>	<b>112,354</b>

**FRONTIER YOUTH TRUST**

England & Wales - Charity number 1059328

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# Accounts

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**FRONTIER YOUTH TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Company number 03264908**  
**Charity numbers 1059328 & SC043239**

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## Report of the Trustees

The directors of Frontier Youth Trust (“the charitable company”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

Since the Frontier Youth Trust qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director’s Report) Regulations 2013 is not required.

Frontier Youth Trust also operates under the name FYT.

The Trustees have pleasure in presenting the charitable company’s report and financial statements for the year ended 31 March 2021.

### OBJECTIVES AND ACTIVITIES

Frontier Youth Trust is a movement of pioneering youth workers and projects. We are a movement calling and working for a better world for young people.

**We are home for pioneer youth work.** We are a mission community active in building a better world for young people. Connecting with each other sustains and equips isolated youth workers and enables dissemination of good practise. We connect online, through training and events, in regional hubs, and in collaborating on joint projects.

**We are improving and increasing practice on the ground.** Through training, coaching, practical resources and showcasing good practice, we are resourcing and equipping Christians to take pioneering risks in their work with young people.

**We are calling others to pioneering youth work.** Together this movement has a loud voice. In theological thinking, campaigning, sharing good ideas, telling stories, we are inspiring and challenging others to join the pioneer movement to reach young people on the margins.

#### Inclusion statement

Frontier Youth Trust is passionately committed to equality. As such, we will seek to embrace and champion those who are often marginalised in Christian communities and the wider world, regardless of economic power, age, gender, gender identity, mental health, mental ability, physical ability, race or sexuality. As an organisation and a movement, we will be proactive in affirming all as fearfully and wonderfully made in the image of God. We recognise that we don’t always get this right. We can be unaware of our own prejudices, and we have not always been vocal enough about the things we stand for. At such times we will humbly seek forgiveness and seek to make right what has been wrong. We will work to eliminate discriminatory behaviour wherever it is found and educate those who show prejudice, as we pursue a better world for young people.

#### Public benefit

In developing our activities, the Trustees are mindful of their obligations to ensure public benefit in accordance with the Charity Commission guidance and commend the evidence contained in this report.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## Report of the Trustees (continued)

### ACHIEVEMENTS AND PERFORMANCE

#### REVIEW OF ACTIVITIES

Frontier Youth Trust (FYT) is a Christian organisation with over 50-years heritage dedicated to working with young people. We are a movement of pioneering youth workers and projects calling and working for a better world for young people. The FYT movement comprises of more than 40 independent local youth work projects working across the country including over 200 locally resourced youth workers and volunteers. These projects and individuals, alongside our staff, trustees and volunteers, are our biggest resource. FYT would not achieve what it does without their commitment and service. Frontier Youth Trust resourced and facilitated the movement by employing 5 part-time staff (including the Leadership Team and Regional Activists).

#### Impact of COVID-19

The arrival of the Coronavirus pandemic has had a significant impact on young people and local communities. Our members found themselves on the frontline of supporting young people through lockdowns and the impacts of the pandemic – responding to mental health needs, hunger, isolation, and anxiety. In many communities our members were one of a small number of organisations that hadn't been closed by the pandemic. This increase in local work, with the added family pressures on members and staff, resulted in a reduced demand for training, coaching, and events. As a support team we focused our energy on supporting and encouraging our members in their local communities, cancelling training events, a national conference, speaking engagements and a tour of our Spiritual Selfie resource. In this light we took a decision to furlough (on rotation) our Leadership Team while the situation developed. The furlough of the team varied throughout the year with periods of full and reduced capacity, returning to full capacity in March 2021.

#### Summary of Activities

Our main priority became the wellbeing of our members, often volunteers, and their youth work projects. We sent out gift packs and resources, engaged in regular correspondence and where possible, provided one-to-one Alongside support via Zoom. Across the movement our members were heavily engaged in the community response, including food parcels & activity packs, support groups, zoom and outdoor mentoring, and a laundry service for homeless young people. Meanwhile many other churches and community groups found their capacity severely limited, and we supported members unable to engage young people for practical reasons, those on furlough, and those facing redundancy. Across the movement it was a difficult year where a small amount of encouragement went a long way. Whilst many of our planned events and activities were cancelled, towards the end of the year we were invited to contribute to several online conferences. We picked up a small amount of zoom training on Detached Work as more projects shifted delivery outdoors. We also continued work on an online training offer for pioneer youth work, using the zoom training opportunities to test and develop ideas and resources.

As previously reported, we have been developing a movement approach: shifting from a training provider to a 'community' or 'movement' working with young people. This year provided the opportunity to embed this thinking more deeply and for the newer trustees to grow into their roles. We developed a more robust user journey for member participation and began work on diversifying our income. We are pleased to announce that we have successfully recruited a Treasurer to join the trustee board.

#### Plans for the year ahead

We have positive plans to fulfil our objectives in 2021-22 in the light of COVID-19. We have appointed (May 2021) a new Movement Advocate. We have enlisted a facilitator to help us review our theological statements and identity to call more people to pioneer work with young people. The team have started to host a conversation on learning from the experiences of COVID-19 around the theme of 'Slow Youth Work' with plans for an exhibition at the National Youth Ministry Weekend in 2021 and a retreat for members in early 2022. We plan to launch our online training programme with a first cohort, increase sales of the Diversity Dice with a new Brand Ambassador, and continue to support our members in their practice through Alongside, local training and gatherings of pioneers.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## Report of the Trustees (continued)

### FINANCIAL REVIEW

Income of £172,921 is reported, a decrease compared with the previous year (2020: £ 222,357). Primarily due to the transfer of AIMCommunity projects to a new charity on 1 January 2020.

The net income for the year was £50,075 (2020: net expenditure £56,185).

### Principal funding

The charity has, this financial year, used 'carried forward' grant funding for the purposes given in order to deliver the charitable objects as prescribed. Sources of funding are detailed in the Financial Statements. FYT receives high levels of funding from both individual supporters, which are generally contributions to unrestricted funds, and grant making organisations. Funds from grant making organisations are generally restricted funds, and are applied to the specified projects. FYT have an auto enrolment compliant pension scheme.

### Fundraising

Frontier Youth Trust is very appreciative of its movement members, loyal supporters and funders, without their generosity none of our work would be possible. Despite challenging economic times, our regular supporters have continued to give generously. The trustees acknowledge there has been some criticism of some practices within the sector but are pleased to state that FYT has not been involved in any such practice. We remain privileged that so many of our supporters have continued in their generosity over successive years.

### Investment policy

FYT's values and prudent research are used to keep the best return whilst not removing flexibility for our reserves and have chosen investment banks in line with FYT values. Sufficient cash is retained on deposit to ensure adequate cash flow. The organisation is mindful of the £85,000 cap under the UK's Financial Services Compensation Scheme.

### Reserves policy

The principal liability is redundancy payments in the event that FYT ceases to trade. The current estimated maximum cost of redundancy and meeting all organisational liabilities is £40,000, the policy set by Trustees. At the end of the year free reserves (defined as un-restricted funds less fixed assets) are £69,219, which is in excess of current policy. The Trustees have planned how to utilise these funds for the benefit of the charity in the coming year.

### Risk management

The Trustees have assessed the major risks to which Frontier Youth Trust is exposed, in particular those related to the operations and finances of Frontier Youth Trust, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Our Risk Management manual and register are reviewed and updated frequently.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## **Report of the Trustees (continued)**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 October 1996. The company was registered as a charity on 27 November 1996.

The principal object of the company is mission with young people at risk.

#### **Appointment of Trustees, induction & training**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

New Trustees are recruited following an analysis by the board of the skills which need to be added to the Board. Because of the faith basis of FYT, recruitment is on the basis of using networks and contacts to find people with the relevant skills and experience.

In addition to meeting with the Chair, new trustees are provided with a role description and are offered mentoring with a more established member of the Board.

The Trustee Board administers the charity. It meets at least four times a year and oversees the strategic direction of the charity. The day-to-day management of FYT is delegated to the Leadership Team.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## Report of the Trustees (continued)

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees:**

Tadeusz Billam  
Matthew Davis  
Anna Hembury  
Sally Nash  
Deborah North  
Lorimer Passmore  
Ian Tannahill  
Laura Toomer (resigned 29 September 2020)  
Keith White  
Aaron Bennett (appointed 23 April 2021)

**Company Secretary:** Matthew Perry

**Patron:** Rt Hon Stephen Timms MP

**President:** Rt Revd Roger Sainsbury

**Leadership team:** John Wheatley, Dylan Barker, Gemma Dunning (resigned January 2021), Lauren McCombie Smith (appointed April 2021)

**Charity Number:** 1059328

**Company number:** 03264908

**Scottish Charity Number:** SC043239

**Registered Office:**

434 Forest Road  
Walthamstow  
London  
E17 4PY

**Independent Examiner:**

Karen Hanlan, ACA, FCIE  
Karen Hanlan Independent Examiner Ltd  
12 Waterloo Close  
Wellesbourne  
CV35 9JG

**Bankers:**

HSBC  
62 George White Street  
Cabot Circus  
Bristol  
BS1 3BA

**Solicitors:**

Pothecary & Barratt  
Talbot Court  
Gracechurch Street  
London  
EC3 0BS

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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### Statement of Trustees' responsibilities

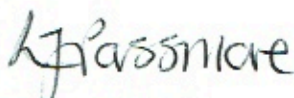
The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board and signed on its behalf by:



Lorimer Passmore  
Trustee

Date: 28 September 2021

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## Independent Examiner's Report to the Trustees of Frontier Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 which are set out on pages 10 to 24.

### Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Company is required by law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Regulations;  
or
- 2) the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.

*K Hanlan*

Karen Hanlan,  
Member of Institute of Chartered Accountants England & Wales  
Karen Hanlan Independent Examiner Ltd  
12 Waterloo Close, Wellesbourne, CV35 9JG

Date: 28 September 2021

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

**Statement of Financial Activities (including an Income & Expenditure Account)**

		Un- restricted funds 2021	Restricted funds 2021	Total 2021	Total 2020
<b>Income from:</b>	Note	£	£	£	£
Donations and legacies	1	111,757	58,000	169,757	100,777
Charitable Activities	2	1,472	-	1,472	116,962
Trading Activities	3	1,675	-	1,675	4,530
Investments – bank interest		17	-	17	88
<b>Total income</b>		<b>114,921</b>	<b>58,000</b>	<b>172,921</b>	<b>222,357</b>
<b>Expenditure on:</b>					
Raising funds	4	-	-	-	1,760
Charitable activities	5	88,599	34,247	122,846	276,782
<b>Total Expenditure</b>		<b>88,599</b>	<b>34,247</b>	<b>122,846</b>	<b>278,542</b>
<b>Net income/(expenditure) in year and net movement in funds</b>		<b>26,322</b>	<b>23,753</b>	<b>50,075</b>	<b>(56,185)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		42,898	19,381	62,279	159,365
Funds transferred to new Charity	7	-	-	-	(40,901)
<b>Total funds carried forward</b>		<b>69,220</b>	<b>43,134</b>	<b>112,354</b>	<b>62,279</b>

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

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

**Balance sheet**

Company registered number 03264908	Notes	2021	2020
		£	£
<b>Fixed Assets</b>			
Tangible assets	9	-	-
<b>Current Assets</b>			
Debtors	10	2,706	2,830
Cash at bank and in hand		<u>111,183</u>	<u>62,698</u>
		<b>113,889</b>	<b>65,528</b>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	(1,535)	(3,249)
		<u>112,354</u>	<u>62,279</u>
Net current assets		<b>112,354</b>	<b>62,279</b>
<b>Net assets</b>		<b>112,354</b>	<b>62,279</b>
<b>The funds of the Charity:</b>			
Restricted Funds	12	43,134	19,381
Unrestricted Funds	12	<u>69,220</u>	<u>42,898</u>
<b>Total charity funds</b>		<b>112,354</b>	<b>62,279</b>

The accompanying accounting policies and notes form part of these financial statements.

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/Trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 9.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

*L Passmore*

Approved by the Trustees and signed on their behalf by:  
Lorimer Passmore, Trustee

Date: 28 September 2021

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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## Principal accounting policies

### Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. Frontier Youth Trust is a cross-border Charitable Company registered with both the Charity Commission in England and Wales and OSCR in Scotland.

### Basis of preparation

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) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Frontier Youth Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funders and to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend, at the discretion of Trustees, on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The costs of administering such funds are charged against the specific fund. The restrictive conditions are binding upon the Charitable Company.

### Income

Income is recognised once the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either; the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FRONTIER YOUTH TRUST  
Financial Statements  
for the year ended 31 March 2021

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### Principal accounting policies (continued)

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Bank interest is shown on the basis of amounts receivable in the year.

#### Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by type.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating an income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	33.33% reducing balance
Fixtures and fittings	-	10% straight line
Computer equipment	-	33.33% straight line

Fixed asset purchases above £250 are capitalised.

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**Principal accounting policies (continued)**

**Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable within a three month notice period.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of each year.

**Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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## Notes to the financial statements

### 1. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	79,003	-	79,003
Legacies	18,162	-	18,162
Grants			
- Garfield Weston	-	20,000	20,000
- Jerusalem Trust	-	20,000	20,000
- Goodnews Evangelical Mission	-	8,000	8,000
- Childs Charitable Trust	-	5,000	5,000
- WF Southall Trust	-	5,000	5,000
HMRC Job Retention Support Grants	9,442	-	9,442
Other	5,150	-	5,150
<b>Total income from donations and legacies</b>	<b>111,757</b>	<b>58,000</b>	<b>169,757</b>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	72,248	-	72,248
Legacies	8,088	-	8,088
Youth Music Fund (AIMCommunity)	-	2,826	2,826
Dorset Police – Safer Dorset Fund (AIMCommunity)	-	10,015	10,015
Other	6,000	1,600	7,600
<b>Total income from donations and legacies</b>	<b>86,336</b>	<b>14,441</b>	<b>100,777</b>

### 2. Income from charitable activities

	Total funds 2021 £	Total funds 2020 £
Training and earned programme income	1,050	1,829
Accommodation	-	5,754
Youth Work Provision	-	109,379
Other	422	-
<b>Total income from charitable activities</b>	<b>1,472</b>	<b>116,962</b>

All income from charitable activities is un-restricted.

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## Notes to the financial statements (continued)

### 3. Income from trading activities

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Income from AIMCommunity Café (AIMCentral)	-	60
Fundraising events	<b>840</b>	605
Sale of resources and books	<b>782</b>	3,456
Other income from fundraising	<b>53</b>	409
<b>Total income from trading activities</b>	<b>1,675</b>	<b>4,530</b>

All income from trading activities was un-restricted.

### 4. Analysis of expenditure on raising funds

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Event costs/Resources for re-sale	-	1,760
Freelance fundraising consultants fees	-	-
<b>Total cost of raising funds</b>	<b>-</b>	<b>1,760</b>

### 5. Analysis of expenditure on charitable activities

	<b>Direct costs £</b>	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2021 Total £</b>
Staff costs	71,274	-	-	<b>71,274</b>
Travel, training and subsistence	1,628	-	-	<b>1,628</b>
Newsletter, website & resource materials	2,898	-	-	<b>2,898</b>
Direct project costs	1,376	-	-	<b>1,376</b>
Premises costs	-	3,815	-	<b>3,815</b>
Bookkeeping and administration fees	-	40,240	-	<b>40,240</b>
Bank charges	-	67	-	<b>67</b>
Legal & professional fees	-	48	-	<b>48</b>
Independent Examiners fee	-	-	1,500	<b>1,500</b>
<b>Total 2020/21</b>	<b>77,176</b>	<b>44,103</b>	<b>1,500</b>	<b>122,846</b>

Expenditure on charitable activities includes £88,599 relating to un-restricted funds and £34,247 relating to restricted funds.

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**Notes to the financial statements (continued)**

	Direct costs £	Support costs £	Governance costs £	2020 Total £
Staff costs	185,402	-	-	185,402
Contractors	3,215	-	-	3,215
Travel, training and subsistence	13,833	-	-	13,833
Newsletter, website & resource materials	8,622	-	-	8,622
Direct project costs	10,341	-	-	10,341
Premises costs	-	6,232	-	6,232
Bookkeeping and administration fees	-	40,240	-	40,240
Legal & professional fees	-	48	-	48
Bank charges	-	66	-	66
Bad debts	-	1,215	-	1,215
Trustee meeting expenses	-	-	3,989	3,989
Independent Examiners fee	-	-	1,875	1,875
Depreciation	1,704	-	-	1,704
<b>Total 2019/20</b>	<b>223,117</b>	<b>47,801</b>	<b>5,864</b>	<b>276,782</b>

Expenditure on charitable activities includes £217,245 relating to un-restricted funds and £59,537 relating to restricted funds

**6. Net expenditure for the year**

	2021 £	2020 £
Net expenditure for the year is stated after charging:		
Depreciation	-	1,704
Independent examiners fees -		
Independent examination	1,200	1,475
Accountancy services	300	400

**7. Transfer of funds to new Charity**

AIMCommunity Limited was registered as a Charitable Company (number 1185928) on 22 October 2019 to take on the AIMCommunity activities previously set up as a separate project within Frontier Youth Trust. On 31 December 2019 the assets, staff and activities of the AIMCommunity project were transferred to the new charity under an Asset Transfer Agreement dated 31 December 2019 and the following assets transferred along with all activities & staff:

	£
Fixed assets at net book value	292
Cash at bank and in hand	40,609
<b>Total</b>	<b>40,901</b>

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## Notes to the financial statements (continued)

### 8. Analysis of staff costs, trustee remuneration and expenses

	2021	2020
	£	£
Salaries	66,594	164,529
National Insurance	-	8,003
Pension	4,680	12,870
Total	<u>71,274</u>	<u>185,402</u>

### Staff Numbers

	Number	Number
Average number of staff excluding Trustees	<u>5</u>	<u>13</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year. During the year one Trustee (2020: 5) received reimbursement of expenses or had expenses paid on their behalf of £105 (2020: £2,054) for travel, parking and food served at Trustee meetings.

The key management personnel of the charity comprise the trustees and the Leadership team, comprising three senior members of staff. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (including pension contributions) for the year was £51,811 (2020: £54,012).

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**Notes to the financial statements (continued)**

**9. Tangible fixed assets**

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At beginning and end of year	100	13,120	13,220
<b>Depreciation</b>			
At beginning and end of year	100	13,120	13,220
<b>Net Book Value</b>			
<b>At 31 March 2021 &amp; 2020</b>	-	-	-

**10. Debtors**

	2020 £	2019 £
Trade debtors	11	180
Prepayments and accrued income	1,063	973
Gift Aid recoverable	1,632	1,677
	<b>2,706</b>	<b>2,830</b>

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## Notes to the financial statements (continued)

### 11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	35	462
Deferred income	-	840
Accruals	1,500	1,947
	<b>1,535</b>	<b>3,249</b>
<b>Deferred income:</b>	<b>2021</b>	<b>2020</b>
	£	£
Balance brought forward	840	4,177
Transferred to statement of financial activities	(840)	(4,177)
Deferred in year	-	840
	-	840
Balance at end of year	-	840

Deferred income relates to income for services received in advance of the period to which they relate.

### 12. Statement of Funds – current year

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
<b>Restricted funds</b>					
Jerusalem Trust	-	20,000	(13,740)	-	6,260
CHK Charities	3,744	-	-	-	3,744
Garfield Weston 2018	7,159	-	(6,767)	-	392
Garfield Weston 2020	-	20,000	(13,740)	-	6,260
Goodnews Evangelical Trust	-	8,000	-	-	8,000
Childs Charitable Trust	-	5,000	-	-	5,000
WF Southall Trust	-	5,000	-	-	5,000
Scotland Youth Work	8,478	-	-	-	8,478
	<b>19,381</b>	<b>58,000</b>	<b>(34,247)</b>	<b>-</b>	<b>43,134</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
- FYT Scotland	8,317	-	-	-	8,317
General fund	34,581	114,921	(88,599)	-	60,903
<b>Total unrestricted funds</b>	<b>42,898</b>	<b>114,921</b>	<b>(88,599)</b>	<b>-</b>	<b>69,220</b>
<b>Total funds</b>	<b>62,279</b>	<b>172,921</b>	<b>(122,846)</b>	<b>-</b>	<b>112,354</b>

#### Jerusalem Trust, Goodnews Evangelical Trust, and Childs Trust

These funds were all raised for the purposes of developing a digital solution to the ongoing support and training of members. This includes an online training platform that will both serve to train members of the movement but also attract new youth workers into missional youth work.

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## Notes to the financial statements (continued)

### WF Southall Trust

These funds were raised to enable us to employ a trainer for our Diversity Dice resource. Recruitment of this person and delivery of this project was delayed by Covid restrictions, but is due to commence fully during the coming financial year..

### Statement of Funds – prior year

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
AIM Community	44,198	12,841	(43,572)	(13,467)	-
Jerusalem Trust (StreetSpace)	5,440	-	(6,375)	935	-
CHK Charities	3,744	-	-	-	3,744
Garfield Weston	13,438	-	(6,279)	-	7,159
Barnabus Trust – The Gathering	-	2,255	(3,311)	1,056	-
Scotland Youth Work	8,478	-	-	-	8,478
<b>Unrestricted funds</b>					
	75,298	15,096	(59,537)	(11,476)	19,381
<b>Designated funds</b>					
- Reserve fund	40,000	-	-	(40,000)	-
- FYT Scotland	8,452	880	(1,015)	-	8,317
<b>Total designated funds</b>	48,452	880	(1,015)	(40,000)	8,317
General fund	35,615	206,381	(217,990)	10,575	34,581
<b>Total unrestricted funds</b>	84,067	207,261	(219,005)	(29,425)	42,898
<b>Total funds</b>	159,365	222,357	(278,542)	(40,901)	62,279

### Restricted funds

**AIM Community** is a creative arts and mentoring programme in Poole and Bournemouth. The project offers music, music production and other creative arts opportunities to young people across the area, both at primary and secondary level. AIM also offers alternative education in partnership with Bournemouth Borough Council. Funding has been provided by a number of charitable Trusts towards the costs of this project. On 31 December 2019 all assets along with staff and activities were transferred to a new charity set up to continue this project ( see note 7).

### Barleycorn Trust

These funds have been granted by the Barleycorn Trust to be put towards gatherings.

### StreetSpace

StreetSpace works with individual youth workers and projects to develop their practice and facilitate professional and pastoral support for practitioners. Funds have been provided by the Jerusalem trust to fund both salary and management costs of the project.

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## Notes to the financial statements (continued)

### North West Training hub

These funds have been provided in support of provision of a training hub which can be used to train and increase provision of Youth Work undertaken in the North East of England. The Jerusalem Trust has provided funding for this project.

### CHK Charities

These funds were granted by CHK Charities Limited for the development of youth work resources.

### Garfield Weston

These funds were granted by Garfield Weston towards supporting and developing StreetSpace projects in the North East.

### Scotland Youth Work

Grants and donations were raised during the year to provide youth work in Scotland.

### Designated funds

#### FYT Scotland

This fund represents funds raised in Scotland which Trustees have designated towards activities in Scotland.

### 13. Analysis of net assets between funds – current year

	Un- restricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Current assets	70,755	43,134	113,889
Creditors	(1,535)	-	(1,535)
Funds	<u>69,220</u>	<u>43,134</u>	<u>112,354</u>

### 14. Analysis of net assets between funds – prior year

	Un- restricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Current assets	46,147	19,381	65,528
Creditors	(3,249)	-	(3,249)
Funds	<u>42,898</u>	<u>19,381</u>	<u>62,279</u>

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## Notes to the financial statements (continued)

### 15. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,680 (2020: £12,870). There were no contributions payable to the fund at the balance sheet date (2020: £nil).

### 16. Related party transactions

Frontier Youth Trust has worked in partnership with another charity Worth Unlimited, delivering learning and Community Days and contracted supervision. Frontier Youth Trust paid Worth Unlimited £40,240 (2020: £40,240) for bookkeeping and administrative services during the year.

In the year 2 Trustees made unrestricted donation, in aggregate, of £612 (2020: Three Trustees, £852).

### 17. Controlling Interests

The charity is controlled by the Trustees.

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**Notes to the financial statements (continued)**

**18. Prior year comparative Statement of Financial Activities**

	Un- restricted funds 2020	Restricted funds 2020	Total 2020
<b>Income from:</b>	£	£	£
Donations and legacies	86,336	14,441	100,777
Charitable Activities	116,962	-	116,962
Trading Activities	3,875	655	4,530
Investments – bank interest	88	-	88
<b>Total income</b>	<b>207,261</b>	<b>15,096</b>	<b>222,357</b>
<b>Expenditure on:</b>			
Raising funds	1,760	-	1,760
Charitable activities	217,245	59,537	276,782
<b>Total Expenditure</b>	<b>219,005</b>	<b>59,537</b>	<b>278,542</b>
<b>Net expenditure in year</b>	<b>(11,744)</b>	<b>(44,441)</b>	<b>(56,185)</b>
Transfers between funds	(1,991)	1,991	-
Net movement in funds in year	<b>(13,735)</b>	<b>(42,450)</b>	<b>(56,185)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	84,067	75,298	159,365
Funds transferred to AIMCommunity Ltd	(27,434)	(13,467)	(40,901)
<b>Total funds carried forward</b>	<b>42,898</b>	<b>19,381</b>	<b>62,279</b>