

**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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## 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.

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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.

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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.

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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.

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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

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## Statement of Trustees' responsibilities

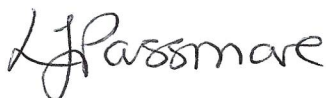
The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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



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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

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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.

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## 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>	113,889
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	(1,645)	(1,535)
Net current assets		<b>84,225</b>	112,354
<b>Net assets</b>		<b>84,225</b>	112,354
<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.

*L Passmore*

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

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

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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.

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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 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>

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## Notes to the financial statements (continued)

### 2. Income from charitable activities

	Total funds 2022 £	Total funds 2021 £
Training and earned programme income	473	1,050
Other	100	422
<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

	Total funds 2022 £	Total funds 2021 £
Fundraising events	690	840
Sale of resources and books	1,662	782
Other income from fundraising	36	53
<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

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



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## 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

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## Notes to the financial statements (continued)

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

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

### Staff Numbers

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

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).

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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 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>	<b>2022</b>	<b>2021</b>
	£	£
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.

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

#### 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.

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## 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
	19,381	58,000	(34,247)	-	43,134
<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>	42,898	114,921	(88,599)	-	69,220
<b>Total funds</b>	62,279	172,921	(122,846)	-	112,354

### 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	58,987	25,238	84,225

### 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	69,220	43,134	112,354

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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.

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## 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>	<b>£</b>	<b>£</b>	<b>£</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>