

# WARRINGTON YOUTH FOR CHRIST

England & Wales - Charity number 1067365

## Details

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**Other names** W.Y.F.C.

**Status** Registered

**Legal form** Other

**Registered** 1998-01-12

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

## Contact

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**Address** 32 Massey Brook Lane  
Lymm  
WA13 0PN

**Phone** 07764923705

**Email** [alan.britton@talktalk.net](mailto:alan.britton@talktalk.net)

**Website** [wyfc.org.uk](http://wyfc.org.uk)

## Activities

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**Objects:** TO PROMOTE THE CHRISTIAN FAITH

**Activities:** Bringing the message of Jesus Christ to the young people of Warrington through Schools work and Church related events

## Classification

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- **How:** Provides Human Resources
- **What:** Religious Activities
- **Who:** Children/young People

## Geography

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- **Area of benefit:** WARRINGTON AND ITS ENVIRONS
- Warrington

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£110,932	£123,644	-	-
2023-12-31	£120,683	£105,392	-	-
2022-12-31	£101,855	£92,046	-	-
2021-12-31	£101,991	£121,610	-	-
2020-12-31	£118,614	£92,645	-	-

## Trustees

Name	Role	Appointed
<b>IAN LAZARUS</b>	Chair	
Derek Ellison		2020-01-15
<b>SIMON FAWCETT</b>		
Wendy Gaffney		2020-01-01

**WARRINGTON YOUTH FOR CHRIST**

England & Wales - Charity number 1067365

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# Accounts

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**WARRINGTON YOUTH FOR CHRIST**

Annual Reports and  
Financial Statements

Year ended 31 December 2024

Registered Charity No. 1067365

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2024**

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**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2024**

**Administrative Information**

Address	PO Box 323, Warrington, WA4 5LY
Registered Charity No.	1067365
Trustees	Ian Lazarus Simon Fawcett Alan Britton Wendy Gaffney Derek Ellison
Bank	Yorkshire Bank plc 28 Buttermarket Street, Warrington, WA1 2LE
Independent Examiner	N Marks

**Purposes**

Warrington Youth for Christ aims to take good news relevantly to every young person in Warrington. A copy of the Constitution of Warrington Youth for Christ may be obtained by writing to the Chairman at the above address.

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2024**

**Chairman's Report 2024**

The year 2024 started with an away day facilitated by John Rockley looking at the 4 Ds (Demonstration, Declaration, Decision, Discipleship) and attended by the staff team, the council of reference and the exec. There was a good feedback session with team ideas on discipleship covering 3 cases: process (e.g. Fresh), Mission events (e.g. FUSE), one-offs (e.g. detached/social media). 3 responses: Bridge workers to link young people to local Church; strategic Church partnerships (visibility at FUSE etc), or plugging in people to either local YFC activity or to Church collective@Youth Zone. Actions from the away day were to recruit more bridge workers, be more strategic about FUSE follow up- plan it, business cards, new to faith packs. We also identified a need for data collection to track what goes well and what could be improved. So far the data has been collected but not yet analysed.

Exec meetings this year dealt with many practical issues: Paying in cash, Phone line, broadband not working, pension problem, reviewed all current risk assessments, discussed PO box arrangements, drafted a letter to supporters (thank you for support a reminder to tell us about any changes to gift aid eligibility and now also CIO change)

The first WYFC Sunday was planned and later delivered in June 2024. A fund raising/awareness-raising video clip was sent (on request) to 54 local Warrington churches and in the process, 17 new church reps were identified.

CIO remained on the agenda all year; the good news is that CIO was finally achieved, with a new charity number 1212111 on 12th Feb 2025. Thanks Alan who led this from the exec and Steve Gray at Fiona Bruce and Co.

In March 2024 we started discussion about funding from the Independent Methodists linked to Risley IM church and explored a possible partnership with Church collective in West Warrington. Nothing came of the latter because Church collective focus changed later to East Warrington when their leader, Simon Rennison, took over Christ Church Padgate). However, later in the year the Independent Methodist Church offered 3 years' funding for a WYFC worker in partnership with Risley IM. After advertising the post we interviewed and appointed Jon Hill for the newly funded Padgate High School/Risley IM role from January 2025

The exec reviewed and agreed Kim's sabbatical plans

We also looked at the viability of youth work apprentices from Cambridge, deciding this is not workable but apprenticeships are back on the agenda now locally.

Trustees considered and invited several people to become new council of reference members and new trustee possibilities (ongoing, several still considering).

Once again I'd like to thank our staff team and all those who support WYFC as volunteers, prayer supporters or financial partners.

Ian Lazarus

April 2025

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2024**

**Independent Examiner's Report to the Trustees**

I report on the accounts of Warrington Youth for Christ for the year ended 31 December 2024, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 ) and that an independent examination is needed.

**It is my responsibility to:**

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements :
  - to keep accounting records in accordance with s396 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**N Marks**

Bailey Oster  
Chartered Accountants  
Mellor House  
St Petersgate  
Stockport  
SK1 1DS

**Warrington Youth For Christ**  
**Annual Report and Financial Statements for the Year ended 31 December 2024**

	Notes	Restricted Account Centre £	Restricted TAB Project £	Unrestricted General £	Total 2024 £	Total 2023 £
<u>Incoming Resources</u>						
Donations , offerings and similar incoming resources	2	12,000	0	87,502	99,502	102,660
Activities in furtherance of the charity's objects	3	0	0	3,930	3,930	2,087
Investment income		0	0	0	0	0
Other incoming resources	4	0	0	7,500	7,500	15,936
Total incoming resources		12,000	0	98,932	110,932	120,683
<u>Resources expended</u>						
Costs of activities in furtherance of the charity's objects	5	0	0	119,820	119,820	100,747
Managing and administering the charity	6	0	0	3,824	3,824	4,645
Total resources expended		0	0	123,644	123,644	105,392
Net incoming resources before transfers		12,000	0	-24,712	-12,712	15,291
<b>Transfers between funds</b>		-6,280	810	5,470	0	0
Net movement in funds		5,720	810	-19,242	-12,712	15,291
Fund balances brought forward		6,890	-810	52,791	58,871	43,580
Fund balances carried forward		12,610	0	33,549	46,159	58,871



## Notes to the Accounts

### 1 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and with the Charities Act 2011

#### Taxation

WYFC is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes. The charity is not registered for Value Added Tax

#### Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year ( 2023 : Nil )

#### Depreciation

Depreciation on all fixed assets is at the rate of 25% per annum on a reducing balance basis

#### Funds Accounting

The Act requires separate presentation of the accounts for Restricted, Designated and General Funds

#### Restricted Funds

"Restricted Funds" are only those funds where there is a legal or contractual obligation on the charity by the grant provider to utilise the funds for specific purposes

#### Designated Funds

"Designated Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are not restricted

#### Designated and Restricted Funds

"Designated and Restricted Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are restricted

#### General Funds

"General Funds" constitute the remainder of the funds that are not subject to any restrictions regarding their use

#### Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource

Income Tax on Gift Aid, together with interest received from the Inland Revenue, are recognised at the point of receipt ( of the gift ) and both are shown as "other incoming resources"

Interest received on savings is recognised when credited to the account

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for it. All costs have been attributed to one of the functional categories or resources expended in the Statement of Financial Activities

#### Capital Commitment

There were no capital commitments at the balance sheet date

Notes to the Accounts ( Continued )

	Restricted Account Centre	Restricted TAB Project	Unrestricted General	Total 2024	Total 2023
	£	£	£	£	£
<b>2</b> <u>Donations, offerings and similar incoming resources</u>					
Church giving	-	-	13,544	13,544	12,927
Donations	12,000	-	28,109	40,109	46,572
Pension Gift	-	-	-	-	-
Regular giving	-	-	43,849	43,849	43,161
Miscellaneous	-	-	2,000	2,000	-
	<u>12,000</u>	<u>-</u>	<u>87,502</u>	<u>99,502</u>	<u>102,660</u>

	Restricted Account Centre	Restricted TAB Project	Unrestricted General	Total 2024	Total 2023
	£	£	£	£	£
<b>3</b> <u>Activities in furtherance of the charity's objects</u>					
Courses	-	-	-	-	-
Fundraising	-	-	-	-	-
Events & Trips	-	-	3,930	3,930	2,087
	<u>-</u>	<u>-</u>	<u>3,930</u>	<u>3,930</u>	<u>2,087</u>

Notes to the Accounts ( Continued )

	Restricted Account Centre £	Restricted TAB Project £	Unrestricted General £	Total 2024 £	Total 2023 £
<b>4</b> <u>Other incoming resources</u>					
HMRC ( receivable - gift aid )	-	-	7,500	7,500	15,936
	-	-	7,500	7,500	15,936

	Restricted Account Centre £	Restricted TAB Project £	Unrestricted General £	Total 2024 £	Total 2023 £
<b>5</b> <u>Costs of activities in furtherance of the charity's objects</u>					
Expenses	-	-	5,684	5,684	4,696
Events & Trips	-	-	5,998	5,998	8,687
Vehicle Expenditure	-	-	1,730	1,730	1,692
Caravan	-	-	-	-	-
Rent at Wycliffe	-	-	1,500	1,500	800
Repairs & Renewals	-	-	-	-	-
Salaries & NI	-	-	97,021	97,021	76,750
Pension	-	-	5,487	5,487	4,160
Tithes	-	-	2,400	2,400	2,400
Training	-	-	-	-	1,562
Fund Raising	-	-	-	-	-
	-	-	119,820	119,820	100,747

Notes to the Accounts ( Continued )

	Restricted Account Centre	Restricted TAB Project	Unrestricted General	Total 2024	Total 2023
	£	£	£	£	£
<b>6</b> <u>Managing and administering the charity</u>					
Consultancy	-	-	-	-	-
Advertising	-	-	-	-	-
Accountancy ( accrued )	-	-	810	810	810
Telephone, fax, internet and web	-	-	834	834	1,003
Insurance	-	-	1,065	1,065	1,591
Stationery and postage	-	-	-	-	-
Office expense	-	-	354	354	330
Bank charges	-	-	401	401	431
Depreciation	-	-	360	360	480
Loss on disposal	-	-	-	-	-
	-	-	3,824	3,824	4,645

Notes to the Accounts ( Continued )

**7 Tangible Fixed Assets**

	Vehicles £	Office Equipment & Furniture £	Sound and Music Equipment £	Total £
<b>COST</b>				
At 01 January 2024	3,644	31,362	10,402	45,408
Additions in the year	0	0	0	0
Disposals in the year	0	0	0	0
<b>At 31 December 2024</b>	<u>3,644</u>	<u>31,362</u>	<u>10,402</u>	<u>45,408</u>
<b>DEPRECIATION</b>				
At 01 January 2024	3,279	30,339	10,350	43,968
Charge for the year	91	256	13	360
Depreciation on disposal	0	0	0	0
<b>At 31 December 2024</b>	<u>3,370</u>	<u>30,595</u>	<u>10,363</u>	<u>44,328</u>
<b>NET BOOK VALUE</b>				
<b>At 31 December 2024</b>	<u>274</u>	<u>767</u>	<u>39</u>	<u>1,080</u>
At 31 December 2023	<u>365</u>	<u>1,023</u>	<u>53</u>	<u>1,441</u>

**8 Debtors and prepayments**

Included in debtors are Gift Aid tax reclaims from HMRC £7,500 ( 2023 : £24,381 )

**WARRINGTON YOUTH FOR CHRIST**

England & Wales - Charity number 1067365

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# Accounts

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Trustees	Ian Lazarus Simon Fawcett Alan Britton Wendy Gaffney Derek Ellison
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Independent Examiner	N Marks

**Purposes**

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**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2023**

**Chairman's Report 2023**

The year has seen more changes in WYFC. This time last year we welcomed John McReadie and we were sorry to lose John shortly after the AGM when he moved to Wirral WYFC but we fully understand his desire to work closer to home with new baby Asha's health problems. We wish him and his family well.

It was good to welcome Alex Stewart to the team, initially part time in town centre and later extending to a full time role with half his time in Penketh replacing John. The evidence of God's call of Alex was that after several failed attempts to recruit a part time Town Centre worker the team were spending time praying and fasting about what to do next. That day Trafford YFC told Alex that his contract would end. The next day he rang Steve to ask about the Town Centre job and was soon part of the team

We missed both Rachel and Ruth being part of the working team whilst they have both had to spend prolonged periods off sick. We all hope to see them back with the team soon.

At the end of the year we lost Shirley Cowan from the council of reference to make more time for her to concentrate on the Fit For Mission restructuring of the Anglican church in Warrington for which she is part of the navigation team leading the transformation process.

Exec business as usual was varied. During 2023 the Tab caravan was finally disposed to Wigan- thanks to Steve and Simon for organising the transfer.

Blades Down schools week and FUSE event run twice (July and November) and were another example of the way that God led WYFC. The Blades Down (knife-crime themed event) was originally planned just before COVID so was delayed and rescheduled for 2023. The topic was sadly very timely and relevant in Warrington after the terrible killing of Brianna Ghey.

Thanks to Simon Fawcett for maintaining and updating the WYFC GSuite for the centre's administration

As trustees we discussed fund raising several times because the Real Living wage went up another 10% (20% in 2 years) so we need to look for a further £7k new income to cover the pay increase. One of the new ideas is the WYFC week (9th June 2024), trying to get a video clip about WYFC and opportunities to support the work into all the Warrington Churches. A lot of work went into the Henry Smith grant application (sadly not successful and very over-subscribed as the last round of funding to prior year specifically for Christian workers.

Opportunities for new partnership have been explored with Independent Methodists in Stockton Heath, Culcheth and most recently Risley IM in Padgate.

The trustees and council of reference reviewed the WYFC strategy with the team and enjoyed taking part in the Jan 2024 Vision away day together at Stockton Heath Christian Fellowship

As usual I want to finish by thanking the team and trustees for all their work and the council of reference for their support in the last year as well the people who have given generously to fund the charity.

Ian Lazarus  
Aug-24

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2023**

**Independent Examiner's Report to the Trustees**

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**Basis of independent examiner's report**

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**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements :
  - to keep accounting records in accordance with s396 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**N Marks**

Bailey Oster  
Chartered Accountants  
Mellor House  
St Petersgate  
Stockport  
SK1 1DS

**Warrington Youth For Christ**  
**Annual Report and Financial Statements for the Year ended 31 December 2023**

	Notes	Restricted Account Centre £	Restricted TAB Project £	Unrestricted General £	Total 2023 £	Total 2022 £
<u>Incoming Resources</u>						
Donations , offerings and similar incoming resources	2	12,045	180	90,435	102,660	93,475
Activities in furtherance of the charity's objects	3	0	0	2,087	2,087	4,255
Investment income		0	0	0	0	0
Other incoming resources	4	0	0	15,936	15,936	4,125
Total incoming resources		12,045	180	108,458	120,683	101,855
<u>Resources expended</u>						
Costs of activities in furtherance of the charity's objects	5	0	390	100,357	100,747	87,266
Managing and administering the charity	6	0	810	3,835	4,645	4,780
Total resources expended		0	1,200	104,192	105,392	92,046
Net incoming resources before transfers		12,045	-1,020	4,266	15,291	9,809
<b>Transfers between funds</b>		-5,155	-5751	10,906	0	0
Net movement in funds		6,890	-6,771	15,172	15,291	9,809
Fund balances brought forward		0	5,961	37,619	43,580	37,771
Fund balances carried forward		6,890	-810	52,791	58,871	47,580



## Notes to the Accounts

### 1 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and with the Charities Act 2011

#### Taxation

WYFC is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes. The charity is not registered for Value Added Tax

#### Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year ( 2022 : Nil )

#### Depreciation

Depreciation on all fixed assets is at the rate of 25% per annum on a reducing balance basis

#### Funds Accounting

The Act requires separate presentation of the accounts for Restricted, Designated and General Funds

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"Restricted Funds" are only those funds where there is a legal or contractual obligation on the charity by the grant provider to utilise the funds for specific purposes

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#### Designated and Restricted Funds

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#### General Funds

"General Funds" constitute the remainder of the funds that are not subject to any restrictions regarding their use

#### Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource

Income Tax on Gift Aid, together with interest received from the Inland Revenue, are recognised at the point of receipt ( of the gift ) and both are shown as "other incoming resources"

Interest received on savings is recognised when credited to the account

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for it. All costs have been attributed to one of the functional categories or resources expended in the Statement of Financial Activities

#### Capital Commitment

There were no capital commitments at the balance sheet date

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2023**

**Notes to the Accounts ( Continued )**

	<b>Restricted Account Centre</b>	<b>Restricted TAB Project</b>	<b>Unrestricted General</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2</b> <u>Donations, offerings and similar incoming resources</u>					
Church giving	-	-	12,927	12,927	18,176
Donations	12,045	180	34,347	46,572	34,908
Pension Gift	-	-	-	-	-
Regular giving	-	-	43,161	43,161	40,391
Covid19 grants	-	-	-	-	-
	<u>12,045</u>	<u>180</u>	<u>90,435</u>	<u>102,660</u>	<u>93,475</u>

	<b>Restricted Account Centre</b>	<b>Restricted TAB Project</b>	<b>Unrestricted General</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>3</b> <u>Activities in furtherance of the charity's objects</u>					
Courses	-	-	-	-	-
Fundraising	-	-	-	-	-
Events & Trips	-	-	2,087	2,087	4,255
	<u>-</u>	<u>-</u>	<u>2,087</u>	<u>2,087</u>	<u>4,255</u>

**Notes to the Accounts ( Continued )**

	<b>Restricted Account Centre £</b>	<b>Restricted TAB Project £</b>	<b>Unrestricted General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>4</b> <u>Other incoming resources</u>					
HMRC ( receivable - gift aid )	-	-	15,936	15,936	4,125
HMRC - CJRS ( repayment )	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>15,936</u>	<u>15,936</u>	<u>4,125</u>

	<b>Restricted Account Centre £</b>	<b>Restricted TAB Project £</b>	<b>Unrestricted General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>5</b> <u>Costs of activities in furtherance of the charity's objects</u>					
Expenses	-	-	4,696	4,696	5,114
Events & Trips	-	-	8,687	8,687	5,034
Minibus Expenditure	-	-	1,692	1,692	564
Caravan	-	390	390	-	-
Rent at Wycliffe	-	-	800	800	800
Repairs & Renewals	-	-	-	-	-
Salaries & NI	-	-	76,750	76,750	69,208
Pension	-	-	4,160	4,160	4,344
Tithes	-	-	2,400	2,400	2,400
Training	-	-	1,562	1,562	- 198
Fund Raising	-	-	-	-	-
	<u>-</u>	<u>390</u>	<u>100,357</u>	<u>100,747</u>	<u>87,266</u>

Notes to the Accounts ( Continued )

	Restricted Account Centre	Restricted TAB Project	Unrestricted General	Total 2023	Total 2022
	£	£	£	£	£
<b>6</b> <u>Managing and administering the charity</u>					
Consultancy	-	-	-	-	-
Advertising	-	-	-	-	-
Accountancy ( accrued )	-	810	-	810	570
Telephone, fax, internet and web	-	-	1,003	1,003	907
Insurance	-	-	1,591	1,591	2,159
Stationery and postage	-	-	-	-	-
Office expense	-	-	330	330	300
Bank charges	-	-	431	431	204
Depreciation	-	-	480	480	640
Loss on disposal	-	-	-	-	-
	-	810	3,835	4,645	4,780

Notes to the Accounts ( Continued )

**7 Tangible Fixed Assets**

	Vehicles £	Office Equipment & Furniture £	Sound and Music Equipment £	Total £
<b>COST</b>				
At 01 January 2023	3,644	31,362	10,402	45,408
Additions in the year	0	0	0	0
Disposals in the year	0	0	0	0
<b>At 31 December 2023</b>	<u>3,644</u>	<u>31,362</u>	<u>10,402</u>	<u>45,408</u>
<b>DEPRECIATION</b>				
At 01 January 2023	3,157	29,998	10,332	43,487
Charge for the year	122	341	18	480
Depreciation on disposal	0	0	0	0
<b>At 31 December 2023</b>	<u>3,279</u>	<u>30,339</u>	<u>10,350</u>	<u>43,967</u>
<b>NET BOOK VALUE</b>				
<b>At 31 December 2023</b>	<u>365</u>	<u>1,023</u>	<u>53</u>	<u>1,441</u>
At 31 December 2022	<u>487</u>	<u>1,364</u>	<u>70</u>	<u>1,921</u>

**8 Debtors and prepayments**

Included in debtors are Gift Aid tax reclaims from HMRC £24,381 ( 2022 : £8,345 )

**WARRINGTON YOUTH FOR CHRIST**

England & Wales - Charity number 1067365

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# Accounts

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**WARRINGTON YOUTH FOR CHRIST**

Annual Reports and  
Financial Statements

Year ended 31 December 2022

Registered Charity No. 1067365

**Warrington Youth For Christ**  
**Annual Report and Financial Statements for the Year ended 31 December 2022**

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**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2022**

**Administrative Information**

Address PO Box 323, Warrington, WA4 5LY

Registered Charity No. 1067365

Trustees Ian Lazarus  
Simon Fawcett  
Alan Britton  
Wendy Gaffney  
Derek Ellison

Bank Yorkshire Bank plc  
28 Buttermarket Street, Warrington, WA1 2LE

Independent Examiner N Marks

**Purposes**

Warrington Youth for Christ aims to take good news relevantly to every young person in Warrington. A copy of the Constitution of Warrington Youth for Christ may be obtained by writing to the Chairman at the above address.

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2022**

**Chairman's Report 2022**

Themes for 2022 included emerging from COVID restrictions and lots of discussion about staffing, pay and money.

In 2022 the world at large saw significant increases in the cost of living so as well as the normal pay rise in line with 21/22 real living wage in April 2022 we also brought forward the implementation of the 22/23 rise of 10.1% from April 2023 to be implemented as soon as the new rate was announced in Oct 2022. This added a further £7200 to the wages bill. Together the 2 rises increased pay by almost 15%, adding about £10,000 p.a. to the wages bill. So even though at time of last AGM we lost Culcheth we still ended the year just covering the cost of the reduced team because of the pay increases and the changes to income.

Consequently we have been looking at fund raising strategy and after Derek led a session on this in one exec meeting we identified Church visits and benefactors as the 2 areas in which we expected to see the greatest benefit in terms of both Kingdom impact and income generated for time invested. That is why we are tracking Church visits at each exec meeting.

Much of the year has been spent looking at setting up partnership in Penketh and Great Sankey so pleased to welcome John McCreadie to the team. We tried to manage expectations and to set up a job where John will be able to balance his time and attention between the schools, the 2 Churches paying half his wages and the other Churches in the area. We also investigated a similar partnership with Stockton Heath CF but were unable to appoint after interviewing for that job. After discussion about whether to replace Scott in Padgate we decided that we'd rather invest in 2 partnerships than get one person in Padgate. We can't realistically fund a Padgate replacement too because we already need to increase income to cover the pay rise and the match funding for Penketh and Stockton Heath. Despite being fully funded by donation, sadly the part time Town Centre role hasn't been attracting interest even though there are great opportunities at youth zone, UTC and Chester University's new Warrington town centre campus as well as partnerships with Church Collective.

Towards the end of 2022 we discussed Steve's proposals for missions week and later for a Knife crime focus week. The first of these has already happened and planning for the second is under way. Other events we talked about include the summer fun day and Creamfields in summer 2022 and the launch of the Academy in autumn 2022. The Academy is one of the projects we gave to Kim when making her senior youth worker in spring 2022 (alongside communications and schools work development) and we're pleased to see development in these areas.

So it was a year of change - a return to some sort of normality after COVID, a year in which we said goodbye to Scott and Hannah and also were pleased to welcome John. It has been good to see new Church partnerships develop, emphasising the WYFC is here to serve and partner with the Church in our town in order to take Good News about Jesus to our young people in a way that they can understand.

Thank you

Ian Lazarus, May 2023

**Independent Examiner's Report to the Trustees**

I report on the accounts of Warrington Youth for Christ for the year ended 31 December 2022, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 ("the Act")) and that an independent examination is needed.

**It is my responsibility to:**

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements :
  - to keep accounting records in accordance with s396 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**N Marks**

Bailey Oster  
Chartered Accountants  
Mellor House  
St Petersgate  
Stockport  
SK1 1DS

**Warrington Youth For Christ**  
**Annual Report and Financial Statements for the Year ended 31 December 2022**

	Notes	Restricted TAB Project £	Unrestricted General £	Total 2022 £	Total 2021 £
<u>Incoming Resources</u>					
Donations , offerings and similar incoming resources	2	300	93,175	93,475	105,517
Activities in furtherance of the charity's objects	3	0	4,255	4,255	0
Investment income		0	0	0	0
Other Incoming resources	4	0	4,125	4,125	-3,526
Total incoming resources		300	101,555	101,855	101,991
<u>Resources expended</u>					
Costs of activities in furtherance of the charity's objects	5	485	86,781	87,266	116,034
Managing and administering the charity	6	613	4,167	4,780	5,577
Total resources expended		1,098	90,948	92,046	121,611
Net incoming resources before transfers		-798	10,607	9,809	-19,619
<b>Transfers between funds</b>		0	0	0	0
Net movement in funds		-798	10,607	9,809	-19,619
Fund balances brought forward		6,759	27,012	33,771	53,390
Fund balances carried forward		5,961	37,619	43,580	33,771



## Notes to the Accounts

### 1 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and with the Charities Act 2011

#### Taxation

WYFC is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes. The charity is not registered for Value Added Tax

#### Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year ( 2021 : Nil )

#### Depreciation

Depreciation on all fixed assets is at the rate of 25% per annum on a reducing balance basis

#### Funds Accounting

The Act requires separate presentation of the accounts for Restricted, Designated and General Funds

#### Restricted Funds

"Restricted Funds" are only those funds where there is a legal or contractual obligation on the charity by the grant provider to utilise the funds for specific purposes

#### Designated Funds

"Designated Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are not restricted

#### Designated and Restricted Funds

"Designated and Restricted Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are restricted

#### General Funds

"General Funds" constitute the remainder of the funds that are not subject to any restrictions regarding their use

#### Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource

Income Tax on Gift Aid, together with interest received from the Inland Revenue, are recognised at the point of receipt ( of the gift ) and both are shown as "other incoming resources"

Interest received on savings is recognised when credited to the account

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for it. All costs have been attributed to one of the functional categories or resources expended in the Statement of Financial Activities

#### Capital Commitment

There were no capital commitments at the balance sheet date

Notes to the Accounts ( Continued )

	Restricted TAB Project	Unrestricted General	Total 2022	Total 2021
	£	£	£	£
<b>2</b> <u>Donations, offerings and similar incoming resources</u>				
Church giving	-	18,176	18,176	21,781
Donations	300	34,608	34,908	33,816
Pension Gift	-	-	-	6,000
Regular giving	-	40,391	40,391	35,573
Covid19 grants	-	-	-	8,347
	<u>300</u>	<u>93,175</u>	<u>93,475</u>	<u>105,517</u>

	Restricted TAB Project	Unrestricted General	Total 2022	Total 2021
	£	£	£	£
<b>3</b> <u>Activities in furtherance of the charity's objects</u>				
Courses	-	-	-	-
Fundraising	-	-	-	-
Events & Trips	-	4,255	4,255	-
	<u>-</u>	<u>4,255</u>	<u>4,255</u>	<u>-</u>

Notes to the Accounts ( Continued )

	Restricted TAB Project £	Unrestricted General £	Total 2022 £	Total 2021 £
<b>4</b> <u>Other incoming resources</u>				
HMRC ( receivable - gift aid )	-	4,125	4,125	3,197
HMRC - CJRS ( repayment )	-	-	-	329
	<u>-</u>	<u>4,125</u>	<u>4,125</u>	<u>3,526</u>

	Restricted TAB Project £	Unrestricted General £	Total 2022 £	Total 2021 £
<b>5</b> <u>Costs of activities in furtherance of the charity's objects</u>				
Expenses	485	4,629	5,114	4,826
Events & Trips	-	5,034	5,034	-
Minibus Expenditure	-	564	564	328
Caravan	-	-	-	1,306
Rent at Wycliffe	-	800	800	-
Repairs & Renewals	-	-	-	-
Salaries & NI	-	69,208	69,208	91,466
Pension	-	4,344	4,344	13,620
Tithes	-	2,400	2,400	2,400
Training	-	198	198	2,088
Fund Raising	-	-	-	-
	<u>485</u>	<u>86,781</u>	<u>87,266</u>	<u>116,034</u>

Notes to the Accounts ( Continued )

	Restricted TAB Project	Unrestricted General	Total 2022	Total 2021
	£	£	£	£
<b>6</b> <u>Managing and administering the charity</u>				
Consultancy	-	-	-	800
Advertising	-	-	-	-
Accountancy	-	570	570	510
Telephone, fax, internet and web	-	907	907	869
Insurance	613	1,546	2,159	1,354
Stationery and postage	-	-	-	680
Office equipment hire	-	300	300	510
Bank charges	-	204	204	-
Depreciation	-	640	640	854
Loss on disposal	-	-	-	-
	<u>613</u>	<u>4,167</u>	<u>4,780</u>	<u>5,577</u>

Notes to the Accounts ( Continued )

**7 Tangible Fixed Assets**

	Vehicles £	Office Equipment & Furniture £	Sound and Music Equipment £	Total £
<b>COST</b>				
At 01 January 2022	3,644	31,362	10,402	45,408
Additions in the year	0	0	0	0
Disposals in the year	0	0	0	0
<b>At 31 December 2022</b>	<u>3,644</u>	<u>31,362</u>	<u>10,402</u>	<u>45,408</u>
<b>DEPRECIATION</b>				
At 01 January 2022	2,995	29,543	10,309	42,847
Charge for the year	162	455	23	640
Depreciation on disposal	0	0	0	0
<b>At 31 December 2022</b>	<u>3,157</u>	<u>29,998</u>	<u>10,332</u>	<u>43,487</u>
<b>NET BOOK VALUE</b>				
<b>At 31 December 2022</b>	<u>487</u>	<u>1,364</u>	<u>70</u>	<u>1,921</u>
At 31 December 2021	<u>649</u>	<u>1,819</u>	<u>93</u>	<u>2,561</u>

**8 Debtors and prepayments**

Included in debtors are Gift Aid tax reclaims from HMRC £8,345 ( 2021 : £4,320 )

**WARRINGTON YOUTH FOR CHRIST**

England & Wales - Charity number 1067365

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# Accounts

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**WARRINGTON YOUTH FOR CHRIST**

Annual Reports and  
Financial Statements

Year ended 31 December 2021

Registered Charity No. 1067365

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2021**

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**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2021**

**Administrative Information**

Address	PO Box 323, Warrington, WA4 5LY
Registered Charity No.	1067365
Trustees	Ian Lazarus Simon Fawcett Alan Britton Wendy Gaffney Derek Ellison
Bank	Yorkshire Bank plc 28 Buttermarket Street, Warrington, WA1 2LE
Independent Examiner	N Marks

**Purposes**

Warrington Youth for Christ aims to take good news relevantly to every young person in Warrington. A copy of the Constitution of Warrington Youth for Christ may be obtained by writing to the Chairman at the above address.

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2021**

**Chairman's Report 2021**

2021 was our second COVID-affected year, starting with team furloughed everything online and no access to schools. But from Easter onwards things started to change and over the summer we finally saw a welcome but cautious return to face to face youth work. The best parts of the COVID lessons in how to communicate online have been retained, but now work alongside rather than instead of face to face youth work

Sadly we said goodbye to Adam Post who moved on to a new job in December 2021

The exec business included updates from Steve on strategy and what the 4 D's (Demonstration, Declaration, Decision and Discipleship) will look like at WYFC. This later led to an updated supervision checklist sheet to reflect the new strategy

It was good to hear reports on emerging partnerships with Church Collective, Penketh and Sankey anglican churches and later with Stockton Heath Christian Fellowship. Initially the Church Collective discussions were around a joint worker, but that didn't work out. Later there were plans for working together on relaunching FUSE and on joint input to the youth zone. Penketh and Sankey worker has been a slow process and sadly Adam left part way through. Finally light is seen at the end of the tunnel now with funding becoming available. All this builds on the success of the established partnerships with Birchwood Community Church (Rachel's work) and with Culcheth IM (Hannah's work)

Team fund raiser involved risking life and limb on a Welsh mountain during a summer storm as well as more sedate activities (online quiz). It has been great to see the team involved in fund raising like this and increasingly making Church visits to rebuild post-COVID relationships with current and potential supporters

I know that it has been a difficult year for team members, not just with COVID but also family illness and bereavement. I'm grateful to the team for sticking with it and faithfully serving God in WYFC even through the hard times

Thank you

Ian Lazarus 22 June 2022

**Independent Examiner's Report to the Trustees**

I report on the accounts of Warrington Youth for Christ for the year ended 31 December 2021, which are set out on pages 6 to 12.

***Respective responsibilities of trustees and examiner***

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 ("the Act")) and that an independent examination is needed.

***It is my responsibility to:***

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

***Basis of independent examiner's report***

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

***Independent examiner's statement***

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements :
  - to keep accounting records in accordance with s396 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**N Marks**

Bailey Oster  
Chartered Accountants  
Mellor House  
St Petersgate  
Stockport  
SK1 1DS

**Warrington Youth For Christ**  
**Annual Report and Financial Statements for the Year ended 31 December 2021**

	Notes	Restricted TAB Project £	Unrestricted General £	Total 2021 £	Total 2020 £
<u>Incoming Resources</u>					
Donations , offerings and similar incoming resources	2	180	111,202	111,382	100,009
Activities in furtherance of the charity's objects	3	0	0	0	0
Investment income		0	0	0	0
Other incoming resources	4	0	-6,274	-6,274	18,605
Total incoming resources		180	104,928	105,108	118,614
<u>Resources expended</u>					
Costs of activities in furtherance of the charity's objects	5	1,306	117,845	119,151	85,251
Managing and administering the charity	6	0	5,577	5,577	7,394
Total resources expended		1,306	123,422	124,727	92,645
Net incoming resources before transfers		-1,126	-18,494	-19,619	25,969
<b>Transfers between funds</b>		195	-195	0	0
Net movement in funds		-931	-18,689	-19,619	25,969
Fund balances brought forward		7,690	45,700	53,390	27,421
Fund balances carried forward		6,759	27,011	33,771	53,390



## Notes to the Accounts

### 1 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and with the Charities Act 2011

#### Taxation

WYFC is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes. The charity is not registered for Value Added Tax

#### Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year ( 2020 : Nil )

#### Depreciation

Depreciation on all fixed assets is at the rate of 25% per annum on a reducing balance basis

#### Funds Accounting

The Act requires separate presentation of the accounts for Restricted, Designated and General Funds

#### Restricted Funds

- "Restricted Funds" are only those funds where there is a legal or contractual obligation on the charity by the grant provider to utilise the funds for specific purposes

#### Designated Funds

- "Designated Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are not restricted

#### Designated and Restricted Funds

- "Designated and Restricted Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are restricted

#### General Funds

- "General Funds" constitute the remainder of the funds that are not subject to any restrictions regarding their use

#### Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource

Income Tax on Gift Aid, together with interest received from the Inland Revenue, are recognised at the point of receipt ( of the gift ) and both are shown as "other incoming resources"

Interest received on savings is recognised when credited to the account

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for it. All costs have been attributed to one of the functional categories or resources expended in the Statement of Financial Activities

#### Capital Commitment

There were no capital commitments at the balance sheet date

Notes to the Accounts ( Continued )

	Restricted TAB Project	Unrestricted General	Total 2021	Total 2020
	£	£	£	£
<b>2</b> <u>Donations, offerings and similar incoming resources</u>				
Church giving	-	21,781	21,781	16,286
Donations	180	28,411	28,591	30,734
Other income	-	7,851	7,851	180
Regular giving	-	35,573	35,573	37,869
Covid19 grants	-	17,587	17,587	14,940
	<u>180</u>	<u>111,202</u>	<u>111,382</u>	<u>100,009</u>

	Restricted TAB Project	Unrestricted General	Total 2021	Total 2020
	£	£	£	£
<b>3</b> <u>Activities in furtherance of the charity's objects</u>				
Courses	-	-	-	-
Fundraising	-	-	-	-
Events & Trips	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Notes to the Accounts ( Continued )**

	<b>Restricted TAB Project £</b>	<b>Unrestricted General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>4</b> <u>Other incoming resources</u>				
HMRC ( receivable - gift aid )	-	45	45	7,235
HMRC - CJRS	-	6,319	6,319	11,370
	<u>-</u>	<u>6,274</u>	<u>6,274</u>	<u>18,605</u>

	<b>Restricted TAB Project £</b>	<b>Unrestricted General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>5</b> <u>Costs of activities in furtherance of the charity's objects</u>				
Expenses	-	4,826	4,826	2,245
Events & Trips	-	-	-	-
Minibus Expenditure	-	328	328	341
Caravan	1,306	-	1,306	-
Rent at Wycliffe	-	-	-	200
Repairs & Renewals	-	-	-	-
Salaries & NI	-	91,466	91,466	74,530
Pension	-	16,737	16,737	4,105
Tithes	-	2,400	2,400	2,400
Training	-	2,088	2,088	1,430
Fund Raising	-	-	-	-
	<u>1,306</u>	<u>117,845</u>	<u>119,151</u>	<u>85,251</u>

**Notes to the Accounts ( Continued )**

	<b>Restricted TAB Project</b>	<b>Unrestricted General</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>6</b> <u>Managing and administering the charity</u>				
Consultancy	-	800	800	-
Advertising	-	-	-	639
Accountancy	-	510	510	510
Telephone, fax, internet and web	-	869	869	802
Insurance	-	1,354	1,354	1,491
Stationery and postage	-	680	680	387
Office equipment hire	-	510	510	1,503
Web Design	-	-	-	924
Depreciation	-	854	854	1,138
Loss on disposal	-	-	-	-
	-	5,577	5,577	7,394

Notes to the Accounts ( Continued )

**7 Tangible Fixed Assets**

	<b>Vehicles £</b>	<b>Office Equipment &amp; Furniture £</b>	<b>Sound and Music Equipment £</b>	<b>Total £</b>
<b>COST</b>				
At 01 January 2021	3,644	31,362	10,402	45,408
Additions in the year	0	0	0	0
Disposals in the year	0	0	0	0
<b>At 31 December 2021</b>	<u>3,644</u>	<u>31,362</u>	<u>10,402</u>	<u>45,408</u>
<b>DEPRECIATION</b>				
At 01 January 2021	2,779	28,937	10,278	41,994
Charge for the year	216	606	31	854
Depreciation on disposal	0	0	0	0
<b>At 31 December 2021</b>	<u>2,995</u>	<u>29,543</u>	<u>10,309</u>	<u>42,848</u>
<b>NET BOOK VALUE</b>				
<b>At 31 December 2021</b>	<u>649</u>	<u>1,819</u>	<u>93</u>	<u>2,561</u>
At 31 December 2020	<u>865</u>	<u>2,426</u>	<u>124</u>	<u>3,414</u>

**8 Debtors and prepayments**

Included in debtors is the Gift Aid tax reclaim from HMRC £4,320 ( 2020 : £12,500 )

**WARRINGTON YOUTH FOR CHRIST**

England & Wales - Charity number 1067365

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# Accounts

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**WARRINGTON YOUTH FOR CHRIST**

Annual Reports and  
Financial Statements

Year ended 31 December 2020

Registered Charity No. 1067365

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2020**

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**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2020**

**Administrative Information**

Address	PO Box 323, Warrington, WA4 5LY	
Registered Charity No.	1067365	
Trustees	Ian Lazarus	
	Adrian McQuillan	Resigned 21 May 2020
	Simon Fawcett	
	Alan Britton	
	Wendy Gaffney	Appointed 01 January 2020
	Derek Ellison	Appointed 15 January 2020
Bank	Yorkshire Bank plc 28 Buttermarket Street, Warrington, WA1 2LE	
Independent Examiner	N Marks	

**Purposes**

Warrington Youth for Christ aims to take good news relevantly to every young person in Warrington. A copy of the Constitution of Warrington Youth for Christ may be obtained by writing to the Chairman at the above address.

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2020**

**Chairman's Report 2020**

2020 was a very unusual COVID-affected year where the work of WYFC changed dramatically in March when lockdown forced the cancellation of a planned mission and paused face to face work in school. This led to radical changes to the way that WYFC operated with a change to online interactions with young people while face to face contact was impossible because of COVID-19. The team coped really well with the dramatic change and have continued to do great youth work but in a different way.

Within the team there were 2 changes in 2020 with Adam Post joining in March just before the last AGM having previously worked with WYFC while employed by St Thomas Church. Adam is splitting his time between Stockton Heath and Penketh. Rachel Harper joined in October to take over from Darren Staunton in Birchwood. The other change is that everyone in the team has been on furlough to some extent during the year due to the restricted opportunities to work with young people.

Much time in trustee meetings has been spent discussing how to deal with COVID-19 and lockdown safely, whether to furlough team members and if so who and when.

During the year we switched to internet banking and also restarted the process of converting to a CIO with Steve Gray at Fiona Bruce and Co. All staff contracts were updated to match the latest BYFC templates and re-issued.

2020 was a year of massive changes everywhere and WYFC was no exception. We discovered new online ways to connect with young people, many of which will be part of the way that WYFC interacts with young people in the future. But despite the disruption of COVID-19 we've all come out of the year together, with some new skills and ideas, and with the finances intact too.

God has been faithful!

Ian Lazarus 29 April 2021

**Warrington Youth For Christ  
Annual Report and Financial Statements for the Year ended 31 December 2020**

**Independent Examiner's Report to the Trustees**

I report on the accounts of Warrington Youth for Christ for the year ended 31 December 2020, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 ("the Act")) and that an independent examination is needed.

**It is my responsibility to:**

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements :
  - to keep accounting records in accordance with s396 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**N Marks**

Balley Oster  
Chartered Accountants  
Mellor House  
St Petersgate  
Stockport  
SK1 1DS

**Warrington Youth For Christ**  
**Annual Report and Financial Statements for the Year ended 31 December 2020**

	Notes	Restricted Padgate Project £	Restricted TAB Project £	Unrestricted General £	Total 2020 £	Total 2019 £
<u>Incoming Resources</u>						
Donations , offerings and similar incoming resources	2	0	180	99,829	100,009	113,342
Activities in furtherance of the charity's objects	3	0	0	0	0	0
Investment income		0	0	0	0	0
Other incoming resources	4	0	0	18,605	18,605	5,230
Total incoming resources		0	180	118,434	118,614	118,572
<u>Resources expended</u>						
Costs of activities in furtherance of the charity's objects	5	0	0	85,251	85,251	94,782
Managing and administering the charity	6	0	0	7,394	7,394	12,743
Total resources expended		0	0	92,645	92,645	107,525
Net incoming resources before transfers		0	180	25,789	25,969	11,047
<b>Transfers between funds</b>		-7,510	7,510	0	0	0
Net movement in funds		-7,510	7,690	25,789	25,969	11,047
Fund balances brought forward		7,510	0	19,911	27,421	16,374
Fund balances carried forward		0	7,690	45,700	53,390	27,421



## Notes to the Accounts

### 1 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and with the Charities Act 2011

#### Taxation

WYFC is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes. The charity is not registered for Value Added Tax

#### Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year ( 2019 : Nil )

#### Depreciation

Depreciation on all fixed assets is at the rate of 25% per annum on a reducing balance basis

#### Funds Accounting

The Act requires separate presentation of the accounts for Restricted, Designated and General Funds

#### Restricted Funds

"Restricted Funds" are only those funds where there is a legal or contractual obligation on the charity by the grant provider to utilise the funds for specific purposes

#### Designated Funds

"Designated Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are not restricted

#### Designated and Restricted Funds

"Designated and Restricted Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are restricted

#### General Funds

"General Funds" constitute the remainder of the funds that are not subject to any restrictions regarding their use

#### Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource

Income Tax on Gift Aid, together with interest received from the Inland Revenue, are recognised at the point of receipt ( of the gift ) and both are shown as "other incoming resources"

Interest received on savings is recognised when credited to the account

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for it. All costs have been attributed to one of the functional categories or resources expended in the Statement of Financial Activities

#### Capital Commitment

There were no capital commitments at the balance sheet date

**Notes to the Accounts ( Continued )**

	<b>Restricted Padgate Project</b>	<b>Restricted TAB Project</b>	<b>Unrestricted General</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2</b> <u>Donations, offerings and similar incoming resources</u>					
Church giving	-	-	16,286	16,286	19,538
Donations	-	-	30,734	30,734	51,268
Other income	-	180	-	180	-
Regular giving	-	-	37,869	37,869	42,536
Covid19 grants	-	-	14,940	14,940	-
	-	180	99,829	100,009	113,342
<b>3</b> <u>Activities in furtherance of the charity's objects</u>					
Courses	-	-	-	-	-
Fundraising	-	-	-	-	-
Events & Trips	-	-	-	-	-
	-	-	-	-	-

Notes to the Accounts ( Continued )

	Restricted Padgate Project £	Restricted TAB Project £	Unrestricted General £	Total 2020 £	Total 2019 £
<b>4</b> <u>Other incoming resources</u>					
HMRC ( receivable - gift aid )	-	-	7,235	7,235	5,230
HMRC - CJRS	-	-	11,370	11,370	-
	-	-	18,605	18,605	5,230

	Restricted Padgate Project £	Restricted TAB Project £	Unrestricted General £	Total 2020 £	Total 2019 £
<b>5</b> <u>Costs of activities in furtherance of the charity's objects</u>					
Expenses	-	-	2,245	2,245	7,710
Events & Trips	-	-	-	-	2,681
Minibus Expenditure	-	-	341	341	29
Life Church	-	-	-	-	-
Rent at Wycliffe	-	-	200	200	1,800
Repairs & Renewals	-	-	-	-	-
Salaries & NI	-	-	74,530	74,530	75,997
Pension	-	-	4,105	4,105	3,165
Tithes	-	-	2,400	2,400	2,400
Training	-	-	1,430	1,430	1,000
Fund Raising	-	-	-	-	-
	-	-	85,251	85,251	94,782

Notes to the Accounts ( Continued )

	Restricted Padgate Project	Restricted TAB Project	Unrestricted General	Total 2020	Total 2019
	£	£	£	£	£
<b>6</b> <u>Managing and administering the charity</u>					
Consultancy	-	-	-	-	4,000
Advertising	-	-	639	639	-
Accountancy	-	-	510	510	510
Telephone, fax, internet and web	-	-	802	802	816
Insurance	-	-	1,491	1,491	3,347
Stationery and postage	-	-	387	387	-
Office equipment hire	-	-	1,503	1,503	1,545
Web Design	-	-	924	924	1,008
Depreciation	-	-	1,138	1,138	1,517
Loss on disposal	-	-	-	-	-
	-	-	7,394	7,394	12,743

Notes to the Accounts ( Continued )

**7 Tangible Fixed Assets**

	<b>Vehicles £</b>	<b>Office Equipment &amp; Furniture £</b>	<b>Sound and Music Equipment £</b>	<b>Total £</b>
<b>COST</b>				
At 01 January 2020	3,644	31,362	10,402	45,408
Additions in the year	0	0	0	0
Disposals in the year	0	0	0	0
<b>At 31 December 2020</b>	<u>3,644</u>	<u>31,362</u>	<u>10,402</u>	<u>45,408</u>
<b>DEPRECIATION</b>				
At 01 January 2020	2,491	28,128	10,237	40,856
Charge for the year	288	809	41	1,138
Depreciation on disposal	0	0	0	0
<b>At 31 December 2020</b>	<u>2,779</u>	<u>28,937</u>	<u>10,278</u>	<u>41,994</u>
<b>NET BOOK VALUE</b>				
<b>At 31 December 2020</b>	<u>865</u>	<u>2,426</u>	<u>124</u>	<u>3,414</u>
At 31 December 2019	<u>1,153</u>	<u>3,234</u>	<u>165</u>	<u>4,552</u>

**8 Debtors and prepayments**

Included in debtors is the Gift Aid tax reclaim from HMRC £12,500 ( 2019 : £5,265 ) and the HMRC - CJRS grant of £877 in respect of December 2020 salary costs