

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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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.

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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

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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

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	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
Transfers between funds		-7,510	7510	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

Annual Report and Financial Statements for the Year ended 31 December 2020

as at 31 December 2020

	Notes	2020 £	£	2019 £	£
<u>Fixed Assets</u>					
Tangible Fixed Assets	7		3,414		4,552
<u>Current Assets</u>					
Debtors and Prepayments	8	13,377		5,265	
Cash at Bank and in Hand		<u>37,109</u>		<u>18,588</u>	
		50,486		23,853	
<u>Current Liabilities</u>					
Creditors and Accruals		<u>510</u>		<u>984</u>	
<u>Net Current Assets</u>			49,976		22,869
<u>Total Net Assets</u>			<u>53,390</u>		<u>27,421</u>

Represented by :

General Fund	45,700	19,911
Restricted Funds	7,690	7,510
	<u>53,390</u>	<u>27,421</u>

Signed on behalf of Warrington Youth for Christ Executive Committee

Signed _____ Position _____ Date _____

Signed	Position	Date
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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)

	Restricted Padgate Project	Restricted TAB Project	Unrestricted General	Total 2020	Total 2019
2 Donations, offerings and similar incoming resources	£	£	£	£	£
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
3 Activities in furtherance of the charity's objects	£	£	£	£	£
Courses	-	-	-	-	-
Fundraising	-	-	-	-	-
Events & Trips	-	-	-	-	-
	-	-	-	-	-

Notes to the Accounts (Continued)

	Restricted Padgate Project £	Restricted TAB Project £	Unrestricted General £	Total 2020 £	Total 2019 £
4 <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 £
5 <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
	£	£	£	£	£
6 <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

	Vehicles £	Office Equipment & Furniture £	Sound and Music Equipment £	Total £
COST				
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
At 31 December 2020	3,644	31,362	10,402	45,408
DEPRECIATION				
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
At 31 December 2020	2,779	28,937	10,278	41,994
NET BOOK VALUE				
At 31 December 2020	865	2,426	124	3,414
At 31 December 2019	1,153	3,234	165	4,552

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