

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
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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.

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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 In put 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

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	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
Transfers between funds		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

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Balance Sheet
as at 31 December 2021

	Notes	2021 £	£	2020 £	£
<u>Fixed Assets</u>					
Tangible Fixed Assets	7		2,561		3,414
<u>Current Assets</u>					
Debtors and Prepayments	8	4,320		13,377	
Cash at Bank and in Hand		<u>27,400</u>		<u>37,109</u>	
		31,720		50,486	
<u>Current Liabilities</u>					
Creditors and Accruals		<u>510</u>		<u>510</u>	
<u>Net Current Assets</u>			31,210		49,976
<u>Total Net Assets</u>			<u><u>33,771</u></u>		<u><u>53,390</u></u>

Represented by :

General Fund	27,011	45,700
Restricted Funds	6,759	7,690
	<u><u>33,771</u></u>	<u><u>53,390</u></u>

Signed on behalf of Warrington Youth for Christ Executive Committee

Signed Position Date

Signed Position Date

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
2 <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>
3 <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)

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

	Restricted TAB Project £	Unrestricted General £	Total 2021 £	Total 2020 £
5 <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	-	-	-	-
	1,306	117,845	119,151	85,251

Notes to the Accounts (Continued)

	Restricted TAB Project	Unrestricted General	Total 2021	Total 2020
	£	£	£	£
6 <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	-	-	-	-
	<u>-</u>	<u>5,577</u>	<u>5,577</u>	<u>7,394</u>

Notes to the Accounts (Continued)

7 Tangible Fixed Assets

	Vehicles £	Office Equipment & Furniture £	Sound and Music Equipment £	Total £
COST				
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
At 31 December 2021	3,644	31,362	10,402	45,408
DEPRECIATION				
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
At 31 December 2021	2,995	29,543	10,309	42,848
NET BOOK VALUE				
At 31 December 2021	649	1,819	93	2,561
At 31 December 2020	865	2,426	124	3,414

8 Debtors and prepayments

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