

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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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
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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 McCreddie 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

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	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
Transfers between funds		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

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Balance Sheet
as at 31 December 2022

	Notes	2022 £	£	2021 £	£
<u>Fixed Assets</u>					
Tangible Fixed Assets	7		1,921		2,561
<u>Current Assets</u>					
Debtors and Prepayments	8	8,445		4,320	
Cash at Bank and in Hand		33,214		27,400	
		<u>41,659</u>		<u>31,720</u>	
<u>Current Liabilities</u>					
Creditors and Accruals		<u>0</u>		<u>510</u>	
<u>Net Current Assets</u>			41,659		31,210
<u>Total Net Assets</u>			<u><u>43,580</u></u>		<u><u>33,771</u></u>

Represented by :

General Fund		37,619		27,012
Restricted Funds		5,961		6,759
		<u><u>43,580</u></u>		<u><u>33,771</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 (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
	£	£	£	£
2 <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
	£	£	£	£
3 <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 £
4 <u>Other incoming resources</u>				
HMRC (receivable - gift aid)	-	4,125	4,125	3,197
HMRC - CJRS (repayment)	-	-	-	329
	-	4,125	4,125	3,526

	Restricted TAB Project £	Unrestricted General £	Total 2022 £	Total 2021 £
5 <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	-	-	-	-
	485	86,781	87,266	116,034

Notes to the Accounts (Continued)

	Restricted TAB Project	Unrestricted General	Total 2022	Total 2021
	£	£	£	£
6 <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 £
COST				
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
At 31 December 2022	3,644	31,362	10,402	45,408
DEPRECIATION				
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
At 31 December 2022	3,157	29,998	10,332	43,487
NET BOOK VALUE				
At 31 December 2022	487	1,364	70	1,921
At 31 December 2021	649	1,819	93	2,561

8 Debtors and prepayments

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