

WARRINGTON YOUTH FOR CHRIST

Annual Reports and
Financial Statements

Year ended 31 December 2023

Registered Charity No. 1067365

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

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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
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

Independent Examiner's Report to the Trustees

I report on the accounts of Warrington Youth for Christ for the year ended 31 December 2023, 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

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	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
Transfers between funds		-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

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Balance Sheet
as at 31 December 2023

	Notes	2023 £	£	2022 £	£
<u>Fixed Assets</u>					
Tangible Fixed Assets	7		1,441		1,921
<u>Current Assets</u>					
Debtors and Prepayments	8	24,381		8,445	
Cash at Bank and in Hand		33,859		33,214	
		<u>58,240</u>		<u>41,659</u>	
<u>Current Liabilities</u>					
Creditors and Accruals		<u>810</u>		<u>0</u>	
<u>Net Current Assets</u>			57,430		41,659
<u>Total Net Assets</u>			<u><u>58,871</u></u>		<u><u>43,580</u></u>

Represented by :

General Fund	52,791	37,619
Restricted Funds	6,080	5,961
	<u><u>58,871</u></u>	<u><u>43,580</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 (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

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 2023	Total 2022
2 <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>
3 <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)

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

	Restricted Account Centre £	Restricted TAB Project £	Unrestricted General £	Total 2023 £	Total 2022 £
5 <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	-	-	-	-	-
	-	390	100,357	100,747	87,266

Notes to the Accounts (Continued)

	Restricted Account Centre	Restricted TAB Project	Unrestricted General	Total 2023	Total 2022
	£	£	£	£	£
6 <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 £
COST				
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
At 31 December 2023	3,644	31,362	10,402	45,408
DEPRECIATION				
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
At 31 December 2023	3,279	30,339	10,350	43,967
NET BOOK VALUE				
At 31 December 2023	365	1,023	53	1,441
At 31 December 2022	487	1,364	70	1,921

8 Debtors and prepayments

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