

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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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 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

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

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	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
Transfers between funds		-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

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Balance Sheet
as at 31 December 2024

	Notes	2024 £	£	2023 £	£
<u>Fixed Assets</u>					
Tangible Fixed Assets	7		1,080		1,441
<u>Current Assets</u>					
Debtors and Prepayments	8	7,500		24,381	
Cash at Bank and in Hand		38,389		33,859	
		<u>45,889</u>		<u>58,240</u>	
<u>Current Liabilities</u>					
Creditors and Accruals		<u>810</u>		<u>810</u>	
<u>Net Current Assets</u>			45,079		57,430
<u>Total Net Assets</u>			<u>46,159</u>		<u>58,871</u>

Represented by :

General Fund		33,549		52,791	
Restricted Funds		12,610		6,080	
		<u>46,159</u>		<u>58,871</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 (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
2 Donations, offerings and similar incoming resources	£	£	£	£	£
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
3 Activities in furtherance of the charity's objects	£	£	£	£	£
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 £
4 <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 £
5 <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
	£	£	£	£	£
6 <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 £
COST				
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
At 31 December 2024	3,644	31,362	10,402	45,408
DEPRECIATION				
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
At 31 December 2024	3,370	30,595	10,363	44,328
NET BOOK VALUE				
At 31 December 2024	274	767	39	1,080
At 31 December 2023	365	1,023	53	1,441

8 Debtors and prepayments

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