

LINX CHRISTIAN YOUTH TRUST

England & Wales · Charity number 1067449

Details

Status Registered

Legal form Charitable company

Company number [03469992](#)

Registered 1998-01-14

Register [View on the Charity Commission register](#)

Contact

Address 1a Clifton Road
Paignton
TQ3 3LN

Phone 01803557044

Email info@linxyouth.net

Website linxyouth.net

Activities

Objects: THE ADVANCEMENT FOR THE PUBLIC BENEFIT OF RELIGION OR EDUCATION AND THE PROMOTION AND ADVANCEMENT OF THE CHRISTIAN RELIGION.

Activities: Working with young people in Torbay to aid their educational, personal and social development. This includes lessons in schools, Christian Unions and clubs, evening events and residential events. All from Christian perspective.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- Torbay

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£84,132	£81,668	-	-
2023-08-31	£87,989	£97,022	-	-
2022-08-31	£84,539	£92,858	-	-
2021-08-31	£143,908	£127,342	-	-
2020-08-31	£148,501	£138,801	-	-

Trustees

Name	Role	Appointed
MARION HARPER		2019-01-30
PHILIP DAVID MILES		
Rev TIMOTHY SMITH		2011-10-13
Stephen Edwards		2020-05-19

LINX CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1067449

Accounts

REGISTERED COMPANY NUMBER: 03469992 (England and Wales)

REGISTERED CHARITY NUMBER: 1067449



REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2024 FOR LINX CHRISTIAN YOUTH TRUST

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees, who are also directors of the charity for the purposes of the Companies' act 2006, present their report with the financial statements of the charity for the 12 months ended 31st August 2024.

OBJECTIVES AND ACTIVITIES Objectives and Activities

2.1 Purpose and Mission Statement Our mission statement is "Enabling Torbay young people to reach their full potential". We believe young people will reach their full potential through knowing Jesus Christ personally, seeing the relevance of Christianity to their lives and by being connected to and supported by the local church. We also want to see Christian young people in Torbay encouraged and equipped to live out their faith in all aspects of their lives.

2.2 Aims Educate - Resourcing secondary schools & supporting students in every aspect of their development (physical, mental, emotional, social, spiritual). Engage - Connecting young people to the local church, helping them to see how Christianity is relevant to their lives. Equip - Encouraging Christian young people to apply their faith more fully across all aspects of their lives.

2.3 Strategy Our main strategy to meet our aims is to have highly trained and experienced youth workers that can deliver a variety of work supporting young people in all aspects of their lives,

How this work is delivered will vary dependent upon the young people's and/or school's needs. We provide a free resource to mainstream secondary schools and offer appropriate support to young people that are educated in other settings e.g. Pupil Referral Units. We aim to work with all young people (11-18 year olds) in Torbay and do not discriminate against any young people who want to participate in our activities. Where it is necessary to charge young people for places at events we provide subsidies to those in financial need to ensure they can also access these opportunities

Summary Of Activity in past 12 months During the year 2023-2024,

LiNX had a turbulent, but overall positive year during 2023/24. Team Leader, Tim Funnel, moved on to pastures new in December 2023, leaving the team, supported by the Trustees to continue the great work they do in schools around Torbay. At the start of the year, LiNX celebrated their 25th anniversary, with supporters, staff, family and friends, an evening which celebrated all of the positive work undertaken over the years. This was a fantastic event, attended by many, which saw faces from past and present show their love and appreciation for the work of the charity.

In schools there has been a continuation of the spike in mental wellbeing concerns amongst pupils. Lunch clubs continued, providing a kind of 'Christian Union' environment, for Christian young people and their friends to socialise and if appropriate to explore the Christian faith.. The team have been able to continue to deliver a number of RE lessons in various schools across Torbay, offering a wide variety of topics to a mixture of ages and year groups.

In July 2024, Maren Hedermann, began in the Team Leader role, replacing Tim, and we are really excited to see how she will lead the team into next year. This followed a 6 month period of not having a team leader after a long process where Trustees carefully considered options that were available and decided to wait a period of time for Maren to become available.

Financially, LiNX were able to save on staffing costs in the absence of a Team Leader during the early months of 2024, however, some key supporters also left us, with a special mention going to Mr Trevor Bartlett, who passed away during 2024. We are in need of new supporters and this will undoubtedly form a key part of the 2024-25 year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 03469992 (England and Wales)

Registered Charity number 1067449

Registered office 1a Clifton Road Paignton Devon TQ3 3LN

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

Trustees

P D Miles

Rev T Smith Chairperson

D J Borrows

Mrs J Leach

Mrs M Harper

S J Edwards

Company Secretary P D Miles

Approved by order of the board of trustees on 01/04/2025

signed on its behalf by: ...Mr S Edwards

LINX CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

for the Year Ended 31 August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Total Income	84,132	87,989
Total Expenditure	81,668	97,022
Net Income/(Expenditure)	2,464	(9,033)
TOTAL FUNDS CARRIED FORWARD	31,125	28,661

LINX CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2024	2023
Fundraising events	-	-
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2024	2023
Bank Account Interest	1	1
	<u> </u>	<u> </u>

4. NET INCOME/EXPENDITURE

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
Depreciation – owned assets	-	-
	<u> </u>	<u> </u>

5. Trustee Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2024.

6. Staff Costs

The average number of employees for the year ending 31st August 2024 was as follows:

	2024	2023
Schools Workers	4	4
Admin Staff	0	0
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000

7. DEBTORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2024	2023
Debtors	-	-

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	76,967	79,967
Gift Aid	7,164	8,021
Grants	-	-
	<u>84,131</u>	<u>87,988</u>
Investment Income	1	1
Charitable Activities		
Sundry Income	-	-
Covid-19 support	-	-
	<u>-</u>	<u>-</u>
Total Incoming Resources	84,132	87,989

EXPENDITURE

Charitable Activities

Staff Costs	71,342	85,581
Pensions	5,929	7,629
Travel Costs	1,023	1,623
Training	350	147
Equipment and Resources	427	324
Telephone	692	651
Postage and Stationary	225	1044
Events, weekends and camps	-	-

Hire of Equipment	-	-
IT Equipment	45	<u>23</u>

Support Costs

Management

Rent	3,600	3,000
Insurance	1,915	1,745
Light and Heat	2,460	1,552
Sundries	192	234
Professional Subscriptions	80	80
Fixtures and Fittings	22	76

Management

Finance

Bank Charges	<u>46</u>	<u>46</u>
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Total Resources Expended	<u>81,668</u>	<u>97,022</u>
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Net Income	<u>2,464</u>	<u>-9,033</u>
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINX
CHRISTIAN YOUTH TRUST**

Independent examiner's report to the trustees of Linx Christian Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act. Independent examiner's statement I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Encompass Accounting Limited

Kent Space,

8-9 Revenge Road,

Chatham,

ME5 8UD

LINX CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1067449

Accounts

REGISTERED COMPANY NUMBER: 03469992 (England and Wales)

REGISTERED CHARITY NUMBER: 1067449



REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2023 FOR LINX CHRISTIAN YOUTH TRUST

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees, who are also directors of the charity for the purposes of the Companies' act 2006, present their report with the financial statements of the charity for the 12 months ended 31st August 2023.

The trustees have adopted the provisions of the Statement of Recommended Practise (SORP) 'Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS102) (effective 1st January 2019), Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and ROI and the Companies Act 2006.

OBJECTIVES AND ACTIVITIES Objectives and Activities

2.1 Purpose and Mission Statement Our mission statement is "Enabling Torbay young people to reach their full potential". We believe young people will reach their full potential through knowing Jesus Christ personally, seeing the relevance of Christianity to their lives and by being connected to and supported by the local church. We also want to see Christian young people in Torbay encouraged and equipped to live out their faith in all aspects of their lives.

2.2 Aims Educate - Resourcing secondary schools & supporting students in every aspect of their development (physical, mental, emotional, social, spiritual). Engage - Connecting young people to the local church, helping them to see how Christianity is relevant to their lives. Equip - Encouraging Christian young people to apply their faith more fully across all aspects of their lives.

2.3 Strategy Our main strategy to meet our aims is to have highly trained and experienced youth workers that can deliver a variety of work supporting young people in all aspects of their lives,

How this work is delivered will vary dependent upon the young people's and/or school's needs. We provide a free resource to mainstream secondary schools and offer appropriate support to young people that are educated in other settings e.g. Pupil Referral Units. We aim to work with all young people (11-18 year olds) in Torbay and do not discriminate against any young people who want to participate in our activities. Where it is necessary to charge young people for places at events we provide subsidies to those in financial need to ensure they can also access these opportunities

Summary Of Activity in past 12 months During the year 2022-2023, the LiNX team continued their work in the secondary schools of Torbay following the process of re-establishing themselves off the back of the pandemic and the variety of lockdowns. LiNX were able to support a number of secondary schools in the continuation of the process of getting back to the normal, something which has seen a spike in mental wellbeing concerns amongst pupils. Some new lunch clubs were launched in a couple of the schools, providing a kind of 'Christian Union' environment, for Christian young people and their friends to socialise and if appropriate to explore the Christian faith. One of the after school drop-ins was also re-launched in Hele, Torquay, providing a safe space for a group of young people to socialise and do their homework together, with support from LiNX and a volunteer from the

local churches. The team have been able to deliver a number of RE lessons in various schools across Torbay, offering a wide variety of topics to a mixture of ages and year groups. Similarly, in person small groups and 1:1 mentoring has been restarted in the schools which is much better than online meetings, or not meeting at all. A development of this opportunity to support young people in a mentoring capacity has led us to continue our Transform Mentoring programme. This is a programme that recruit volunteers from local churches through application and interview, then following two Saturdays of training, and equipping them with skills and resources, they will be commissioned to support more young people in the schools. As the demand for 1:1 support is so high, this will increase our capacity to support more young people with the same approach as the LiNX team, but through a voluntary provision. For ten years, LiNX has planned and delivered a summertime non-residential activity week for Torbay young people. Unfortunately, following two summers with covid restrictions in place which made it impossible to deliver this event, it was decided that it would not be possible to deliver any longer last year. We have continued in this vein this year, although we have instead chosen to support another local Christian Youth charity to deliver summer drop in sessions in Torbay, whilst we look to seek the future for our own summer programme. This year we hosted our AGM as a 25 year celebration, in person, at a local Theatre. It was a great chance to showcase the work of LiNX, not just over the past year, but the past 25 years. It was very well attended and really showed how well loved LiNX is across the Bay. We heard from staff, young people past and present who have accessed the work, Trustees and also teachers from the local schools.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 03469992 (England and Wales)

Registered Charity number 1067449

Registered office 1a Clifton Road Paignton Devon TQ3 3LN

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

Trustees

P D Miles

Rev T Smith Chairperson

D J Borrows

Mrs J M Olsen

Mrs M Harper

S J Edwards

Company Secretary P D Miles

Approved by order of the board of trustees on 06/08/23

signed on its behalf by: ...Mr S Edwards

LINX CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

for the Year Ended 31 August 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Total Income	87,989	84,539
Total Expenditure	97,022	92,858
Net Income/(Expenditure)	(9,033)	(8,319)
TOTAL FUNDS CARRIED FORWARD	28,661	37,694

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2023	2022
Fundraising events	-	-

3. INVESTMENT INCOME

	2023	2022
Bank Account Interest	1	1

4. NET INCOME/EXPENDITURE

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
Depreciation – owned assets	-	-

5. Trustee Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023.

6. Staff Costs

The average number of employees for the year ending 31st August 2023 was as follows:

	2023	2022
Schools Workers	4	4
Admin Staff	0	0

No employees received emoluments in excess of £60,000

7. DEBTORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2023	2022
Debtors	-	-

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 August 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	79,967	76,342
Gift Aid	8,021	8,196
Grants	-	-
	<hr/> 87,988	<hr/> 84,538
Investment Income	1	1
Charitable Activities		
Sundry Income	-	-
Covid-19 support	-	-
	<hr/> -	<hr/> -
Total Incoming Resources	87,989	84,539

EXPENDITURE

Charitable Activities

Staff Costs	85,581	84,249
Pensions	7,629	7,329
Travel Costs	1,623	1,964
Training	147	264
Equipment and Resources	324	492
Telephone	651	640
Postage and Stationary	1044	968
Events, weekends and camps	-	-
Hire of Equipment	-	-
IT Equipment	23	52

Support Costs**Management**

Rent	3,000	3,000
Insurance	1,745	1,485
Light and Heat	1,552	1,358
Sundries	234	591
Professional Subscriptions	80	413
Fixtures and Fittings	76	9

Management**Finance**

Bank Charges	<u>46</u>	<u>44</u>
Total Resources Expended	<u>97,022</u>	<u>92,858</u>
Net Income	<u>-9,033</u>	<u>-8,319</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINX CHRISTIAN YOUTH TRUST

Independent examiner's report to the trustees of Linx Christian Youth Trust ('the Company')

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Encompass Accounting Limited

Kent Space,

8-9 Revenge Road,

Chatham,

ME5 8UD

LINX CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1067449

Accounts

REGISTERED COMPANY NUMBER: 03469992 (England and Wales)

REGISTERED CHARITY NUMBER: 1067449



REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2022 FOR LINX CHRISTIAN YOUTH TRUST

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees, who are also directors of the charity for the purposes of the Companies' act 2006, present their report with the financial statements of the charity for the 12 months ended 31st August 2021.

The trustees have adopted the provisions of the Statement of Recommended Practise (SORP) 'Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS102) (effective 1st January 2019), Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and ROI and the Companies Act 2006.

OBJECTIVES AND ACTIVITIES Objectives and Activities

2.1 Purpose and Mission Statement Our mission statement is "Enabling Torbay young people to reach their full potential". We believe young people will reach their full potential through knowing Jesus Christ personally, seeing the relevance of Christianity to their lives and by being connected to and supported by the local church. We also want to see Christian young people in Torbay encouraged and equipped to live out their faith in all aspects of their lives.

2.2 Aims Educate - Resourcing secondary schools & supporting students in every aspect of their development (physical, mental, emotional, social, spiritual). Engage - Connecting young people to the local church, helping them to see how Christianity is relevant to their lives. Equip - Encouraging Christian young people to apply their faith more fully across all aspects of their lives.

2.3 Strategy Our main strategy to meet our aims is to have highly trained and experienced youth workers that can deliver a variety of work supporting young people in all aspects of their lives,

How this work is delivered will vary dependent upon the young people's and/or school's needs. We provide a free resource to mainstream secondary schools and offer appropriate support to young people that are educated in other settings e.g. Pupil Referral Units. We aim to work with all young people (11-18 year olds) in Torbay and do not discriminate against any young people who want to participate in our activities. Where it is necessary to charge young people for places at events we provide subsidies to those in financial need to ensure they can also access these opportunities

Summary Of Activity in past 12 months

During the year 2021-2022, the LiNX team re-established their work in the secondary schools of Torbay following the difficult circumstances of the pandemic and the variety of lockdowns. While everyone was impacted by the various covid restrictions, schools were particularly hit by them in the way they were changing so frequently. As such, LiNX was able to support a number of secondary schools in the initiation stage of launching the first term of 'back to normal' for the full school population, which required all to be tested in the first week.

In this 'back to normal' context, it was still difficult for the schools to provide the same level of access to rooms and students that LiNX staff previously had. Some schools managed this process quicker than others, so across the full year the team were re-integrated back into the rhythm of school life. Some new lunch clubs were launched in a couple of the schools, providing a kind of 'Christian Union' environment, for Christian young people and their friends to socialise and if appropriate to explore the Christian faith. One of the after school drop-ins was also re-launched in Hele, Torquay, providing a safe space for a group of young people to socialise and do their homework together, with support from LiNX and a volunteer from the local church. Unfortunately, the other drop-ins were not able to be re-established due to lack of volunteers willing to come forward after the pandemic.

We are glad that in person lessons have been able to restart again this year, following only being able to send schools recordings of the LiNX team on various topics to use during the lockdowns. The team have been able to deliver a number of RE lessons in various schools across Torbay, offering a wide variety of topics to a mixture of ages and year groups. Similarly, in person small groups and 1:1 mentoring has been restarted in the schools which is much better than online meetings, or not meeting at all. A development of this opportunity to support young people in a mentoring capacity has led us to launch our Transform Mentoring programme. This is a new programme that recruit volunteers from local churches through application and interview, then following two Saturdays of training, and equipping them with skills and resources, they will be commissioned to support more young people in the schools. As the demand for 1:1 support is so high, this will increase our capacity to support more young people with the same approach as the LiNX team, but through a voluntary provision.

For ten years, LiNX has planned and delivered a summertime non-residential activity week for Torbay young people. Unfortunately, following two summers with covid restrictions in place which made it impossible to deliver this event, it was decided that it would not be possible to deliver any longer. This is partly due to a slightly reduced team capacity, but primarily to lack of volunteers to deliver it effectively and safely. However, we were pleased to partner with local youth work organisation Nova Street, being involved with the provision they were delivering during the summer. This partnership was very positive and the LiNX team were able to provide some games and activities for young people over two weeks of the summer as part of their drop-in sessions.

This year, we decided that while the return of the 'in-person' aspect of what LiNX delivers is a positive step, we would keep the annual general meeting online. We hosted it at our offices and streamed live to Facebook and Youtube. We interviewed the newly trained volunteers who would go on to deliver Transform Mentoring across the schools, and updated supporters on various lessons we had done.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 03469992 (England and Wales)

Registered Charity number 1067449

Registered office 1a Clifton Road Paignton Devon TQ3 3LN

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

Trustees

P D Miles

Rev T Smith Chairperson

D J Borrows

Mrs J M Olsen

Mrs M Harper

S J Edwards

Company Secretary P D Miles

Approved by order of the board of trustees on 30/05/23

signed on its behalf by: ...Mr S Edwards

LINX CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

for the Year Ended 31 August 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Total Income	84,539	143,908
Total Expenditure	92,858	127,342
Net Income/(Expenditure)	(8,319)	16,566
	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	37,694	46,013

LINX CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2022	2021
Fundraising events	-	-
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
Bank Account Interest	1	1
	<u> </u>	<u> </u>

4. NET INCOME/EXPENDITURE

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
Depreciation – owned assets	-	-
	<u> </u>	<u> </u>

5. Trustee Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. Staff Costs

The average number of employees for the year ending 31st August 2022 was as follows:

	2022	2021
Schools Workers	4	5
Admin Staff	0	1
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000

7. DEBTORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2022	2021
Debtors	-	-

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 August 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	76,342	79,013
Gift Aid	8,196	8,357
Grants	-	20,000
	<u>84,538</u>	<u>107,370</u>
Investment Income	1	1
Charitable Activities		
Sundry Income	-	877
Covid-19 support	-	35,660
	<u>-</u>	<u>36,537</u>
Total Incoming Resources	84,539	143,908
EXPENDITURE		
Charitable Activities		
Staff Costs	84,249	102,976
Pensions	7,329	10,401
Travel Costs	1,964	571
Training	264	360
Equipment and Resources	492	281
Telephone	640	907
Postage and Stationary	968	1,179
Events, weekends and camps	-	-
Hire of Equipment	-	1,586
IT Equipment	52	893
		<u>119,154</u>

Support Costs**Management**

Rent	3,000	3,000
Insurance	1,485	1,485
Light and Heat	1,358	1,254
Sundries	591	416
Professional Subscriptions	413	673
Fixtures and Fittings	9	-

Management**Finance**

Bank Charges	44	47
--------------	-----------	----

Total Resources Expended	92,858	127,342
--------------------------	---------------	---------

Net Income	-8,319	16,566
-------------------	---------------	--------

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINX
CHRISTIAN YOUTH TRUST**

Independent examiner's report to the trustees of Linx Christian Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act. Independent examiner's statement I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Encompass Accounting Limited

Kent Space,

8-9 Revenge Road,

Chatham,

ME5 8UD

LINX CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1067449

Accounts

REGISTERED COMPANY NUMBER: 03469992 (England and Wales)
REGISTERED CHARITY NUMBER: 1067449

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
LINX CHRISTIAN YOUTH TRUST

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

LINX CHRISTIAN YOUTH TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2021

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LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES

for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees, who are also directors of the charity for the purposes of the Companies' act 2006, present their report with the financial statements of the charity for the 12 months ended 31st August 2021.

The trustees have adopted the provisions of the Statement of Recommended Practise (SORP) 'Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS102) (effective 1st January 2019), Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and ROI and the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and Activities

2.1 Purpose and Mission Statement

Our mission statement is "Enabling Torbay young people to reach their full potential". We believe young people will reach their full potential through knowing Jesus Christ personally, seeing the relevance of Christianity to their lives and by being connected to and supported by the local church. We also want to see Christian young people in Torbay encouraged and equipped to live out their faith in all aspects of their lives.

2.2 Aims

Educate - Resourcing secondary schools & supporting students in every aspect of their development (mental, emotional, social, spiritual, physical).

Engage - Connecting young people to the local church, helping them to see how Christianity is relevant to their lives.

Equip - Encouraging Christian young people to apply their faith more fully across all aspects of their lives.

2.3 Strategy

Our main strategy to meet our aims is to have highly trained and experienced youth workers that can deliver a variety of work supporting young people in all aspects of their lives, including (but not exclusively):

" Lessons in RE, PSHE, SRE e.g. The Existence of God, Science & Religion, Happiness, Drug & Alcohol Awareness, Sex & Relationships, Self-Esteem etc.

" Lunch Clubs

" Christian Unions

" Assemblies

" Sports Clubs

" After School Drop-ins

" Small Group Work

" Mentoring

" Youth activity days/weeks

How this work is delivered will vary dependent upon the young people's and/or school's needs. We provide a free resource to mainstream secondary schools and offer appropriate support to young people that are educated in other settings e.g. Pupil Referral Units. We aim to work with all young people (11-18 year olds) in Torbay and do not discriminate against any young people who want to participate in our activities. Where it is necessary to charge young people for places at events we provide subsidies to those in financial need to ensure they can also access these opportunities.

OBJECTIVES AND ACTIVITIES

Achievements & Performance

3.1 Achievements & Performance

Whilst the ongoing regular work of LiNX has been broadly summarised in section 2.3, this section gives several highlights of specific items from the year, which has certainly been a year of two contrasting halves. The first six months was typical in terms of what the LiNX team was able to achieve, maintaining positive working relationships with the secondary schools of Torbay. Through the wide range of work in schools that the LiNX staff delivered in those first six months, approximately 3000 young people from across Torbay benefitted at different points, either in stand-alone lessons and assemblies or weekly clubs and mentoring sessions. Amongst the many varied work the team delivered, some of the highlights of the first half of 2020-2021 are as follows:

PSHE - As part of our holistic approach to fulfilling the mission of 'enabling young people to reach their full potential', we welcomed the request to create sessions that provided opportunities for young people to explore some topics that can be difficult to navigate, such as healthy relationships, bullying, sexual consent, pornography, binge drinking, drugs awareness, self-esteem.

Supporter Relations - During the year we communicated to our supporters through termly newsletters, monthly prayer emails, regular social media updates and personal visits to churches.

AGM - The annual general meeting has held on Friday 22nd November at St Cuthbert Mayne for a 'LiNX Celebration' with roughly 40 supporters in attendance. The evening was centred around testimony and stories from a number of young people, and the head teacher of St Cuthbert Mayne, James Down, who thanked the team for their ongoing support and input at the school.

Staff Development - We value our staff and are committed to their development and therefore support attendance at conferences, training days, retreats and the provision of helpful resources.

COVID - Sadly, the first half of the year was heavily affected by Covid. With the schools closed, and attempting to deliver the curriculum totally online, external agencies such as ourselves were understandably not prioritised during the Spring term. Therefore, the school workers were furloughed for much of the term, while the administrator and project manager worked from their homes and remained in communication with the supporters and the schools where possible. This continued to an extent as schools opened up again, but the support we were able to provide was still sporadic.

Lockdown Pack - Alongside occasional video content created by the project manager for some schools, including RE lessons and Act of Worship teaching, the team were able to create the 'lockdown pack'. Before the team were furloughed, they worked together to create a series of mental and emotional health materials that could be accessed by school pastoral teams online. These were indeed accessed, and a number of young people benefitted from it, although we don't know the full reach of this resource as it was distributed directly by the schools themselves.

4. FUTURE PLANS

During the pandemic it has been extremely hard to plan effectively. However, as the demand for mentoring students was already increasing, which LiNX has a limited capacity to deliver on, we will explore the possibility of recruiting and training volunteer mentors from local churches to help meet this need. Also, as it is expected that the economy will suffer following the pandemic, LiNX will be seeking to apply for various grants and funding to secure a more stable future in the coming years.

Public benefit

The charity trustees are aware of the charity commission's guidance on public benefit in 'The Advancement of Religion for the Public Benefit' and have regard for it in their administration of the trust as illustrated by the pursuit of its objectives as set out in this report.

We are fully committed to the advancement of the Christian faith through the work of LiNX staff, and we recognise that this is done with a holistic approach. We believe there are many varying ways that the Christian message is communicated, and that young people need support in all aspects of their life whether that is physically, mentally, emotionally, socially, or spiritually. This approach gives remit for our schools' workers to offer a wider range of activities that goes beyond straight forward RE lessons with a Christian perspective. Examples of these include self-esteem workshops, basketball clubs, drug and alcohol awareness classes, anti-bullying days, small group sessions, assertiveness courses, and so on. All of these activities have strategic purpose to benefit not just the individual at the session, but the community in which they are living.

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES

for the Year Ended 31 August 2021

FINANCIAL REVIEW

Financial position

During the year the charity received gross income of £143,908 (2020: £148,501) which included Covid-19 support of £35,660 (2020: £21,217). Total expenditure was £127,342 (2020: £138,801) resulting in a surplus of income over expenditure of £16,566 (2020: £9,700).

The free reserves in the general fund at 31st August 2021 were £46,013 (2020: £20,250).

Reserves policy

It is the charity's aim to have unrestricted funds equivalent to approximately three months of running costs including employment costs, administration, management and governance. This amount would help the charity to continue to function effectively should it find its various income sources reducing and provide it with sufficient time to seek further funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association dated 24th November 1997, and constitutes a limited company incorporated on that date, limited by guarantee, as defined by the Companies Act 2006.

Structure, Governance and Management

1.1 Structure

Trustees are appointed to reflect the needs of the charity - theological, organisational, human relations, financial and legal. They are appropriately trained on the lines suggested by the Commission and keep up to date by attendance at professional seminars and/or reading professional and Commission publications.

Whilst accepting responsibility for all aspects of the Company, direction and management of the work is delegated to the Project Manager, Tim Funnell. The Project Manager leads the staff team each with special responsibility in a particular area of work.

The Trustees meet monthly to review all aspects of the Trust's work. The Project Manager also attends these meetings for relevant agenda items, feedback and review, and any developmental work that needs to be discussed.

The Project Manager, supported by the Trustees, liaises with school Head Teachers and Church Leaders. The team also have good working relationships with the schools [staff and students], local churches and church youth leaders.

Risk Management

The trustees regularly review the risks to which the charity is exposed and give consideration to any major risks either internal or external, making any updates as necessary to manage potential negative effect on resources, finance, staffing and any other areas associated with the work of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03469992 (England and Wales)

Registered Charity number

1067449

Registered office

1a Clifton Road
Paignton
Devon
TQ3 3LN

Trustees

P D Miles
Rev T Smith Chairperson
D J Borrows
Mrs J M Olsen
Mrs M Harper
S J Edwards

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

P D Miles

Independent Examiner

Ian Barrett

FCA FCIE

Barretts

Chartered Accountants &

Chartered Tax Advisers

22 Union Street

Newton Abbot

Devon

TQ12 2JS

Approved by order of the board of trustees on 18 October 2022 and signed on its behalf by:

S J Edwards - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINX CHRISTIAN YOUTH TRUST

Independent examiner's report to the trustees of Linx Christian Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

19 October 2022

LINX CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		107,370	-	107,370	126,214
Charitable activities					
General		36,537	-	36,537	22,180
Other trading activities	2	-	-	-	95
Investment income	3	1	-	1	12
Total		143,908	-	143,908	148,501
EXPENDITURE ON					
Charitable activities					
General		118,145	9,197	127,342	138,801
NET INCOME/(EXPENDITURE)		25,763	(9,197)	16,566	9,700
RECONCILIATION OF FUNDS					
Total funds brought forward		20,250	9,197	29,447	19,747
TOTAL FUNDS CARRIED FORWARD		46,013	-	46,013	29,447

The notes form part of these financial statements

LINX CHRISTIAN YOUTH TRUST

BALANCE SHEET

31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	16	-	16	16
CURRENT ASSETS					
Debtors	9	-	-	-	2,070
Cash at bank and in hand		45,997	-	45,997	27,361
		45,997	-	45,997	29,431
NET CURRENT ASSETS		45,997	-	45,997	29,431
TOTAL ASSETS LESS CURRENT LIABILITIES		46,013	-	46,013	29,447
NET ASSETS		46,013	-	46,013	29,447
FUNDS	10				
Unrestricted funds				46,013	20,250
Restricted funds				-	9,197
TOTAL FUNDS				46,013	29,447

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2022 and were signed on its behalf by:

S J Edwards - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	95
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank account interest	<u>1</u>	<u>12</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>-</u>	<u>5</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Schools workers	-	5
Administration	-	1
	<u>-</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

No staff received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	114,836	11,378	126,214
Charitable activities			
General	22,180	-	22,180
Other trading activities	95	-	95
Investment income	12	-	12
Total	<u>137,123</u>	<u>11,378</u>	<u>148,501</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
General	130,264	8,537	138,801
NET INCOME	6,859	2,841	9,700
Transfers between funds	(3,050)	3,050	-
Net movement in funds	3,809	5,891	9,700
RECONCILIATION OF FUNDS			
Total funds brought forward	16,441	3,306	19,747
TOTAL FUNDS CARRIED FORWARD	20,250	9,197	29,447

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2020 and 31 August 2021	5,100	1,200	6,300
DEPRECIATION			
At 1 September 2020 and 31 August 2021	5,084	1,200	6,284
NET BOOK VALUE			
At 31 August 2021	16	-	16
At 31 August 2020	16	-	16

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Debtors	-	2,070

LINX CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

10. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	20,250	25,763	46,013
Restricted funds			
Torbay Council	1,939	(1,939)	-
Andrew Stilliard	99	(99)	-
Living Waters Church			
	1,125	(1,125)	-
TCDT (Imagine This)	2,984	(2,984)	-
Nesta Jenkins	2,000	(2,000)	-
M & G Jones	1,000	(1,000)	-
Willows Community Church	50	(50)	-
	<u>9,197</u>	<u>(9,197)</u>	<u>-</u>
TOTAL FUNDS	<u>29,447</u>	<u>16,566</u>	<u>46,013</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,908	(118,145)	25,763
Restricted funds			
Torbay Council	-	(1,939)	(1,939)
Andrew Stilliard	-	(99)	(99)
Living Waters Church			
	-	(1,125)	(1,125)
TCDT (Imagine This)	-	(2,984)	(2,984)
Nesta Jenkins	-	(2,000)	(2,000)
M & G Jones	-	(1,000)	(1,000)
Willows Community Church	-	(50)	(50)
	<u>-</u>	<u>(9,197)</u>	<u>(9,197)</u>
TOTAL FUNDS	<u>143,908</u>	<u>(127,342)</u>	<u>16,566</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	16,441	6,859	(3,050)	20,250
Restricted funds				
Torbay Council	2,082	(143)	-	1,939
Andrew Stilliard	99	-	-	99
Living Waters Church				
	1,125	-	-	1,125
TCDT (Imagine This)	-	2,984	-	2,984
Nesta Jenkins	-	-	2,000	2,000
M & G Jones	-	-	1,000	1,000
Willows Community Church	-	-	50	50
	<u>3,306</u>	<u>2,841</u>	<u>3,050</u>	<u>9,197</u>
TOTAL FUNDS	<u>19,747</u>	<u>9,700</u>	<u>-</u>	<u>29,447</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,123	(130,264)	6,859
Restricted funds			
Torbay Council	2,894	(3,037)	(143)
Scripture Union	2,000	(2,000)	-
TCDT (Imagine This)	2,984	-	2,984
Torbay Council (Turning Corners)	3,500	(3,500)	-
	<u>11,378</u>	<u>(8,537)</u>	<u>2,841</u>
TOTAL FUNDS	<u>148,501</u>	<u>(138,801)</u>	<u>9,700</u>

The grant from Scripture Union was for silent disco equipment; Torbay Council, after school clubs; TCDT, after school clubs; Torbay Council (Turning Corners) for lessons and staff; all the other grants were for Elevate.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,013	78,174
Gift aid	8,357	8,383
Grants	20,000	39,657
	<hr/>	<hr/>
	107,370	126,214
Other trading activities		
Fundraising events	-	95
Investment income		
Bank account interest	1	12
Charitable activities		
Sundry income	877	963
Covid-19 support	35,660	21,217
	<hr/>	<hr/>
	36,537	22,180
	<hr/>	<hr/>
Total incoming resources	143,908	148,501
EXPENDITURE		
Charitable activities		
Staff costs	102,976	104,297
Pensions	10,401	10,437
Motor & travelling expenses	571	2,496
Training	360	2,092
Equipment & resources	281	527
Telephone	907	884
Postage and stationery	1,179	803
Events, weekends & camps	-	5,157
Hire of equipment	1,586	1,586
IT equipment	893	447
	<hr/>	<hr/>
	119,154	128,726
Support costs		
Management		
Rent	3,000	3,000
Insurance	1,485	1,485
Light and heat	1,254	1,454
Sundries	416	1,448
Professional & subscriptions	673	785
Fixtures and fittings	-	5
	<hr/>	<hr/>
	6,828	8,177

This page does not form part of the statutory financial statements

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	2021 £	2020 £
Management Finance		
Bank charges	47	45
Governance costs		
Publicity	1,313	1,853
Total resources expended	<u>127,342</u>	<u>138,801</u>
Net income	<u><u>16,566</u></u>	<u><u>9,700</u></u>

LINX CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1067449

Accounts

REGISTERED COMPANY NUMBER: 03469992 (England and Wales)
REGISTERED CHARITY NUMBER: 1067449

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
LINX CHRISTIAN YOUTH TRUST

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

LINX CHRISTIAN YOUTH TRUST

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for the Year Ended 31 August 2020

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LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees, who are also directors of the charity for the purposes of the Companies' act 2006, present their report with the financial statements of the charity for the 12 months ended 31st August 2020.

The trustees have adopted the provisions of the Statement of Recommended Practise (SORP) 'Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS102) (effective 1st January 2019), Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and ROI and the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and Activities

2.1 Purpose and Mission Statement

Our mission statement is "Enabling Torbay young people to reach their full potential". We believe young people will reach their full potential through knowing Jesus Christ personally, seeing the relevance of Christianity to their lives and by being connected to and supported by the local church. We also want to see Christian young people in Torbay encouraged and equipped to live out their faith in all aspects of their lives.

2.2 Aims

Educate - Resourcing secondary schools & supporting students in every aspect of their development (physical, mental, emotional, social, spiritual).

Engage - Connecting young people to the local church, helping them to see how Christianity is relevant to their lives.

Equip - Encouraging Christian young people to apply their faith more fully across all aspects of their lives.

2.3 Strategy

Our main strategy to meet our aims is to have highly trained and experienced youth workers that can deliver a variety of work supporting young people in all aspects of their lives, including (but not exclusively):

" Lessons in RE, PSHE, SRE e.g. The Existence of God, Science & Religion, Happiness, Drug & Alcohol Awareness, Sex & Relationships, Self-Esteem etc.

" Lunch Clubs

" Christian Unions

" Assemblies

" Sports Clubs

" After School Drop-ins

" Small Group Work

" Mentoring

" Youth activity days/weeks

How this work is delivered will vary dependent upon the young people's and/or school's needs. We provide a free resource to mainstream secondary schools and offer appropriate support to young people that are educated in other settings e.g. Pupil Referral Units. We aim to work with all young people (11-18 year olds) in Torbay and do not discriminate against any young people who want to participate in our activities. Where it is necessary to charge young people for places at events we provide subsidies to those in financial need to ensure they can also access these opportunities.

OBJECTIVES AND ACTIVITIES

Achievements & Performance

3.1 Achievements & Performance

Whilst the ongoing regular work of LiNX has been broadly summarised in section 2.3, this section gives several highlights of specific items from the year, which has certainly been a year of two contrasting halves. The first six months was typical in terms of what the LiNX team was able to achieve, maintaining positive working relationships with the secondary schools of Torbay. Through the wide range of work in schools that the LiNX staff delivered in those first six months, approximately 3000 young people from across Torbay benefitted at different points, either in stand-alone lessons and assemblies or weekly clubs and mentoring sessions. Amongst the many varied work the team delivered, some of the highlights of the first half of 2019-2020 are as follows:

PSHE - As part of our holistic approach to fulfilling the mission of 'enabling young people to reach their full potential', we welcomed the request to create sessions that provided opportunities for young people to explore some topics that can be difficult to navigate, such as healthy relationships, bullying, sexual consent, pornography, binge drinking, drugs awareness, self-esteem.

Retreat Days - LiNX supported two full school year retreat days, helping to lead groups of young people around Buckfast Abbey. LiNX workers were spread across different groups and journeyed around the Abbey grounds, reflecting on faith, humanity and community, in various workshops and interactive sessions.

GSUS Live - We are thankful that we were able to deliver four weeks of the GSUS Live resource across five schools just before the Covid Pandemic took hold. During these weeks over 1700 young people from years 7, 8 and 9 came onto the art classroom to make use of the touch screen interface. In each session, young people were part of an interactive session, looking at subjects such as fear, forgiveness and rejection, and finishing with a modern retelling of the crucifixion story.

Supporter Relations - During the year we communicated to our supporters through termly newsletters, monthly prayer emails, regular social media updates and personal visits to churches.

AGM - The annual general meeting has held on Friday 22nd November at St Cuthbert Mayne for a 'LiNX Celebration' with roughly 40 supporters in attendance. The evening was centred around testimony and stories from a number of young people, and the head teacher of St Cuthbert Mayne, James Down, who thanked the team for their ongoing support and input at the school.

Staff Development - We value our staff and are committed to their development and therefore support attendance at conferences, training days, retreats and the provision of helpful resources.

COVID - Sadly, the second half of the year was very different. With the schools closed, and attempting to deliver the curriculum totally online, external agencies such as ourselves were understandably not prioritised during the Spring term. Therefore, the school workers were furloughed for much of the term, while the administrator and project manager worked from their homes and remained in communication with the supporters and the schools where possible.

Lockdown Pack - Alongside occasional video content created by the project manager for some schools, including RE lessons and Act of Worship teaching, the team were able to create the 'lockdown pack'. Before the team were furloughed, they worked together to create a series of mental and emotional health materials that could be accessed by school pastoral teams online. These were indeed accessed, and a number of young people benefitted from it, although we don't know the full reach of this resource as it was distributed directly by the schools themselves.

FUTURE PLANS

During the pandemic it has been extremely hard to plan effectively. However, as the demand for mentoring students was already increasing, which LiNX has a limited capacity to deliver on, we will explore the possibility of recruiting and training volunteer mentors from local churches to help meet this need. Also, as it is expected that the economy will suffer following the pandemic, LiNX will be seeking to apply for various grants and funding to secure a more stable future in the coming years.

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

Public benefit

The charity trustees are aware of the charity commission's guidance on public benefit in 'The Advancement of Religion for the Public Benefit' and have regard for it in their administration of the trust as illustrated by the pursuit of its objectives as set out in this report.

We are fully committed to the advancement of the Christian faith through the work of LiNX staff, and we recognise that this is done with a holistic approach. We believe there are many varying ways that the Christian message is communicated, and that young people need support in all aspects of their life whether that is physically, mentally, emotionally, socially, or spiritually. This approach gives remit for our schools' workers to offer a wider range of activities that goes beyond straight forward RE lessons with a Christian perspective. Examples of these include self-esteem workshops, basketball clubs, drug and alcohol awareness classes, anti-bullying days, small group sessions, assertiveness courses, and so on. All of these activities have strategic purpose to benefit not just the individual at the session, but the community in which they are living.

FINANCIAL REVIEW

Reserves policy

It is the charity's aim to have unrestricted funds equivalent to approximately three months of running costs including employment costs, administration, management and governance. This amount would help the charity to continue to function effectively should it find its various income sources reducing and provide it with sufficient time to seek further funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association dated 24th November 1997, and constitutes a limited company incorporated on that date, limited by guarantee, as defined by the Companies Act 2006.

Structure, Governance and Management

Trustees are appointed to reflect the needs of the charity - theological, organisational, human relations, financial and legal. They are appropriately trained on the lines suggested by the Commission and keep up to date by attendance at professional seminars and/or reading professional and Commission publications.

Whilst accepting responsibility for all aspects of the Company, day to day management is delegated to the Project Manager, Tim Funnell. The Project Manager leads the staff team each with special responsibility in a particular area of work.

The Trustees meet monthly to review all aspects of the Trust's work. The Project Manager also attends these meetings for relevant agenda items, feedback and review, and any developmental work that needs to be discussed.

The Project Manager, supported by the Trustees, liaises with School Head Teachers and Church Leaders. The team also have good working relationships with the Schools [staff and students], local churches and church youth leaders.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03469992 (England and Wales)

Registered Charity number

1067449

Registered office

1a Clifton Road
Paignton
Devon
TQ3 3LN

LINX CHRISTIAN YOUTH TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2020

Trustees

P D Miles

Rev T Smith Chairperson

D J Borrows

Mrs J M Olsen

Mrs M Harper

S J Edwards (appointed 19.5.20)

Company Secretary

P D Miles

Independent Examiner

Ian Barrett

FCA FCIE

Barretts

Chartered Accountants &

Chartered Tax Advisers

22 Union Street

Newton Abbot

Devon

TQ12 2JS

Approved by order of the board of trustees on 21 June 2021 and signed on its behalf by:

Rev T Smith - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINX CHRISTIAN YOUTH TRUST

Independent examiner's report to the trustees of Linx Christian Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

24 June 2021

LINX CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		114,836	11,378	126,214	149,090
Charitable activities					
Events, weekends & camps		-	-	-	3,751
General		22,180	-	22,180	-
Other trading activities	2	95	-	95	435
Investment income	3	12	-	12	11
Total		137,123	11,378	148,501	153,287
EXPENDITURE ON					
Charitable activities					
Events, weekends & camps		-	-	-	1
General		130,264	8,537	138,801	167,262
Total		130,264	8,537	138,801	167,263
NET INCOME/(EXPENDITURE)		6,859	2,841	9,700	(13,976)
Transfers between funds	10	(3,050)	3,050	-	-
Net movement in funds		3,809	5,891	9,700	(13,976)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,441	3,306	19,747	33,723
TOTAL FUNDS CARRIED FORWARD		20,250	9,197	29,447	19,747

The notes form part of these financial statements

LINX CHRISTIAN YOUTH TRUST

BALANCE SHEET

31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	16	-	16	21
CURRENT ASSETS					
Debtors	9	2,070	-	2,070	862
Cash at bank and in hand		18,164	9,197	27,361	18,864
		<u>20,234</u>	<u>9,197</u>	<u>29,431</u>	<u>19,726</u>
NET CURRENT ASSETS		<u>20,234</u>	<u>9,197</u>	<u>29,431</u>	<u>19,726</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,250</u>	<u>9,197</u>	<u>29,447</u>	<u>19,747</u>
NET ASSETS		<u>20,250</u>	<u>9,197</u>	<u>29,447</u>	<u>19,747</u>
FUNDS	10				
Unrestricted funds				20,250	16,441
Restricted funds				9,197	3,306
TOTAL FUNDS				<u>29,447</u>	<u>19,747</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2021 and were signed on its behalf by:

T Smith - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	95	435

LINX CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2020

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank account interest	12	11
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	5	7
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Schools workers	5	6
Administration	1	1
	<u> </u>	<u> </u>
	6	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

No staff received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	145,395	3,695	149,090
Charitable activities			
Events, weekends & camps	3,751	-	3,751
Other trading activities	435	-	435
Investment income	11	-	11
	<u> </u>	<u> </u>	<u> </u>
Total	149,592	3,695	153,287
EXPENDITURE ON			

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Events, weekends & camps	-	1	1
General			
	157,241	10,021	167,262
Total	<u>157,241</u>	<u>10,022</u>	<u>167,263</u>
NET INCOME/(EXPENDITURE)	(7,649)	(6,327)	(13,976)
RECONCILIATION OF FUNDS			
Total funds brought forward	24,090	9,633	33,723
TOTAL FUNDS CARRIED FORWARD	<u><u>16,441</u></u>	<u><u>3,306</u></u>	<u><u>19,747</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2019 and 31 August 2020	<u>5,100</u>	<u>1,200</u>	<u>6,300</u>
DEPRECIATION			
At 1 September 2019	<u>5,079</u>	<u>1,200</u>	<u>6,279</u>
Charge for year	<u>5</u>	<u>-</u>	<u>5</u>
At 31 August 2020	<u>5,084</u>	<u>1,200</u>	<u>6,284</u>
NET BOOK VALUE			
At 31 August 2020	<u><u>16</u></u>	<u><u>-</u></u>	<u><u>16</u></u>
At 31 August 2019	<u><u>21</u></u>	<u><u>-</u></u>	<u><u>21</u></u>

LINX CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Debtors	<u>2,070</u>	<u>862</u>

10. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	16,441	6,859	(3,050)	20,250
Restricted funds				
Torbay Council	2,082	(143)	-	1,939
Andrew Stilliard	99	-	-	99
Living Waters Church				
	1,125	-	-	1,125
TCDT (Imagine This)	-	2,984	-	2,984
Nesta Jenkins	-	-	2,000	2,000
M & G Jones	-	-	1,000	1,000
Willows Community Church	-	-	50	50
	<u>3,306</u>	<u>2,841</u>	<u>3,050</u>	<u>9,197</u>
TOTAL FUNDS	<u>19,747</u>	<u>9,700</u>	<u>-</u>	<u>29,447</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,123	(130,264)	6,859
Restricted funds			
Torbay Council	2,894	(3,037)	(143)
Scripture Union	2,000	(2,000)	-
TCDT (Imagine This)	2,984	-	2,984
Torbay Council (Turning Corners)	3,500	(3,500)	-
	<u>11,378</u>	<u>(8,537)</u>	<u>2,841</u>
TOTAL FUNDS	<u>148,501</u>	<u>(138,801)</u>	<u>9,700</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	24,090	(7,649)	16,441
Restricted funds			
Torbay Council	115	1,967	2,082
Pedmore	4,518	(4,518)	-
Andrew Stilliard	5,000	(4,901)	99
Living Waters Church			
	-	1,125	1,125
	<u>9,633</u>	<u>(6,327)</u>	<u>3,306</u>
TOTAL FUNDS	<u><u>33,723</u></u>	<u><u>(13,976)</u></u>	<u><u>19,747</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,592	(157,241)	(7,649)
Restricted funds			
Torbay Council	3,195	(1,228)	1,967
Pedmore	-	(4,518)	(4,518)
Andrew Stilliard	-	(4,901)	(4,901)
Living Waters Church			
	-	1,125	1,125
Rotary for Elevate	500	(500)	-
	<u>3,695</u>	<u>(10,022)</u>	<u>(6,327)</u>
TOTAL FUNDS	<u><u>153,287</u></u>	<u><u>(167,263)</u></u>	<u><u>(13,976)</u></u>

The grant from Scripture Union was for silent disco equipment; Torbay Council, after school clubs; TCDT, after school clubs; Torbay Council (Turning Corners) for lessons and staff; all the other grants were for Elevate.

LINX CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2020

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,174	87,437
Gift aid	8,383	7,702
Grants	39,657	53,951
	<hr/>	<hr/>
	126,214	149,090
Other trading activities		
Fundraising events	95	435
Investment income		
Bank account interest	12	11
Charitable activities		
Events, weekends & camps	-	3,751
Sundry income	963	-
Covid-19 support	21,217	-
	<hr/>	<hr/>
	22,180	3,751
Total incoming resources	<hr/>	<hr/>
	148,501	153,287
EXPENDITURE		
Charitable activities		
Staff costs	104,297	122,810
Pensions	10,437	12,110
Motor & travelling expenses	2,496	5,026
Training	2,092	3,381
Equipment & resources	527	2,339
Telephone	884	887
Postage and stationery	803	2,449
Events, weekends & camps	5,157	6,439
Hire of equipment	1,586	2,352
IT equipment	447	563
	<hr/>	<hr/>
	128,726	158,356
Support costs		
Management		
Rent	3,000	3,000
Insurance	1,485	1,425
Light and heat	1,454	1,628
Sundries	1,448	470
Professional & subscriptions	785	997
Fixtures and fittings	5	7
	<hr/>	<hr/>
	8,177	7,527

This page does not form part of the statutory financial statements

LINX CHRISTIAN YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2020

	2020 £	2019 £
Management Finance		
Bank charges	45	75
Governance costs		
Publicity	1,853	1,305
Total resources expended	<u>138,801</u>	<u>167,263</u>
Net income/(expenditure)	<u>9,700</u>	<u>(13,976)</u>