

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

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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 Practice (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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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	1	12
	<u>1</u>	<u>12</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	-	5
	<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
	-	5
Schools workers	-	1
Administration	-	6
	<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

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>

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

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
	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
	36,537	22,180
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
	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
	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	127,342	138,801
Net income	16,566	9,700